

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	X	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

AFFIDAVIT OF SERVICE

I, Elizabeth Adam, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On January 3, 2008, I caused to be served the documents listed below (i) upon the parties listed on Exhibit A hereto via overnight mail, (ii) upon the parties listed on Exhibit B hereto via electronic notification and (iii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Debtors' Objection To Samsung Electro-Mechanics Co., Ltd.'S Motion To Reconsider Order Expunging Claim No. 16485 ("Objection To Samsung Electro-Mechanics Co., Ltd.'S Motion To Reconsider") (Docket No. 11650) [a copy of which is attached hereto as Exhibit D]
- 2) Notice Of Presentment Of Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 10811 (Itautec America, Inc.) (Docket No. 11676) [a copy of which is attached hereto as Exhibit E]
- 3) Notice Of Presentment Of Joint Stipulation And Agreed Order Compromising And Allowing Proofs Of Claim Numbers 8535, 8537, 8540, 8541, 8542, 8543, 8544, 8545, 8546, 8547, 8548, 8549, 8550, 8551, 8552, 8553, 8554, 8555, 8557, 8558, 8559, 8560, 8561, 8562, And 8563 (Montgomery County Treasurer) (Docket No. 11679) [a copy of which is attached hereto as Exhibit E]
- 4) Notice Of Presentment Of Joint Stipulation And Agreed Order Disallowing And Expunging Proof Of Claim Number 12183 (MJ Celco) (Docket No. 11685) [a copy of which is attached hereto as Exhibit G]
- 5) Notice Of Presentment Of Joint Stipulation And Agreed Order (I) Compromising And Allowing Proof Of Claim Number 16573 And (II)

Disallowing And Expunging Proof Of Claim Number 15221 (Tower Automotive, Inc.) (Docket No. 11686) [a copy of which is attached hereto as Exhibit H]

- 6) Notice Of Presentment Of Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Numbers 9080 And 9081 (Benecke-Kaliko AG) (Docket No. 11687) [a copy of which is attached hereto as Exhibit I]
- 7) Notice Of Presentment Of Joint Stipulation And Agreed Order Compromising And Allowing Proofs Of Claim Numbers 10381, 12668, 12670, And 16271, And Disallowing And Expunging Proof Of Claim Number 16374 (Contrarian Funds LLC) (Docket No. 11688) [a copy of which is attached hereto as Exhibit J]
- 8) Notice Of Presentment Of Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 813 (Contrarian Funds, LLC As Transferee Of Entergy Mississippi Inc.) (Docket No. 11689) [a copy of which is attached hereto as Exhibit K]
- 9) Notice Of Presentment Of Joint Stipulation And Agreed Final Order Compromising And Allowing Proofs Of Claim Numbers 7571 And 7572 (Northern Engraving Corporation And Longacre Master Fund) (Docket No. 11690) [a copy of which is attached hereto as Exhibit L]

On January 3, 2008, I caused to be served the document listed below upon the parties listed on Exhibit M hereto via overnight mail and electronic notification:

- 10) Debtors' Objection To Samsung Electro-Mechanics Co., Ltd.'S Motion To Reconsider Order Expunging Claim No. 16485 ("Objection To Samsung Electro-Mechanics Co., Ltd.'S Motion To Reconsider") (Docket No. 11650) [a copy of which is attached hereto as Exhibit D]

On January 3, 2008, I caused to be served the document listed below upon the parties listed on Exhibit N hereto via overnight mail:

- 11) Notice Of Presentment Of Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 10811 (Itautec America, Inc.) (Docket No. 11676) [a copy of which is attached hereto as Exhibit E]

On January 3, 2008, I caused to be served the document listed below upon the parties listed on Exhibit O hereto via overnight mail:

- 12) Notice Of Presentment Of Joint Stipulation And Agreed Order Compromising And Allowing Proofs Of Claim Numbers 8535, 8537, 8540, 8541, 8542, 8543, 8544, 8545, 8546, 8547, 8548, 8549, 8550, 8551, 8552, 8553, 8554, 8555, 8557, 8558, 8559, 8560, 8561, 8562, And 8563 (Montgomery County Treasurer) (Docket No. 11679) [a copy of which is attached hereto as Exhibit E]

On January 3, 2008, I caused to be served the document listed below upon the parties listed on Exhibit P hereto via overnight mail:

- 13) Notice Of Presentment Of Joint Stipulation And Agreed Order Disallowing And Expunging Proof Of Claim Number 12183 (MJ Celco) (Docket No. 11685) [a copy of which is attached hereto as Exhibit G]

On January 3, 2008, I caused to be served the document listed below upon the parties listed on Exhibit Q hereto via overnight mail:

- 14) Notice Of Presentment Of Joint Stipulation And Agreed Order (I) Compromising And Allowing Proof Of Claim Number 16573 And (II) Disallowing And Expunging Proof Of Claim Number 15221 (Tower Automotive, Inc.) (Docket No. 11686) [a copy of which is attached hereto as Exhibit H]

On January 3, 2008, I caused to be served the document listed below upon the parties listed on Exhibit R hereto via overnight mail:

- 15) Notice Of Presentment Of Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Numbers 9080 And 9081 (Benecke-Kaliko AG) (Docket No. 11687) [a copy of which is attached hereto as Exhibit I]

On January 3, 2008, I caused to be served the document listed below upon the parties listed on Exhibit S hereto via overnight mail:

- 16) Notice Of Presentment Of Joint Stipulation And Agreed Order Compromising And Allowing Proofs Of Claim Numbers 10381, 12668, 12670, And 16271, And Disallowing And Expunging Proof Of Claim Number 16374 (Contrarian Funds LLC) (Docket No. 11688) [a copy of which is attached hereto as Exhibit J]

On January 3, 2008, I caused to be served the document listed below upon the parties listed on Exhibit T hereto via overnight mail:

- 17) Notice Of Presentment Of Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 813 (Contrarian Funds, LLC As Transferee Of Entergy Mississippi Inc.) (Docket No. 11689) [a copy of which is attached hereto as Exhibit K]

On January 3, 2008, I caused to be served the document listed below upon the parties listed on Exhibit U hereto via overnight mail:

- 18) Notice Of Presentment Of Joint Stipulation And Agreed Final Order Compromising And Allowing Proofs Of Claim Numbers 7571 And 7572 (Northern Engraving Corporation And Longacre Master Fund) (Docket No. 11690) [a copy of which is attached hereto as Exhibit L]

On January 3, 2008, I caused to be served the document listed below upon the parties listed on Exhibit V hereto via overnight mail:

- 19) Declaration Of Dean Unrue In Support Of Debtors' Supplemental Reply With Respect To Proof Of Claim Number 16612 (Metalforming Technologies, Inc.) ("Unrue Declaration - Metalforming Technologies, Inc.") (Docket No. 11692) [a copy of which is attached hereto as Exhibit W]

On January 3, 2008, I caused to be served the document listed below upon the parties listed on Exhibit X hereto via overnight mail:

- Declaration of Dean Unrue in Support of Debtors' Supplemental Reply with Respect to Proof of Claim Number 10770 (Intesys Technologies, Inc.) ("Unrue Declaration - Intesys Technologies Inc.") (Docket No. 11693) [a copy of which is attached hereto as Exhibit Y]

Dated: January 11, 2008

/s/ Elizabeth Adam

Elizabeth Adam

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 11th day of January, 2008, by
Elizabeth Adam, proved to me on the basis of satisfactory evidence to be the person who
appeared before me.

Signature: /s/ Leanne V. Rehder

Commission Expires: 3/2/08

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.i.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		paul.anderson@flextronics.com	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuige@ffhsj.com sliviri@ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kinsey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	1540 Broadway	24th Fl	New York	NY	10036	212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	fgorman@honigman.com	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	rweiss@honigman.com	Counsel to General Motors Corporation
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602		Michigan IRS
Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	212-436-1931	mariaivalerio@irs.gov	IRS
IUE-CWA	Conference Board Chairman	2360 W. Dorothy Lane	Suite 201	Dayton	OH	45439	937-294-7813	937-294-9164		Creditor Committee Member
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	bderrough@jefferies.com	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	richard.duker@jpmorgan.com	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	212-270-0430	gianni.russello@jpmorgan.com susan.atkins@jpmorgan.com	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	gnovod@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	tmayer@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	310-823-9133	sbetance@kcccllc.com	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	dcleary@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	jdejonker@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Mohsin N. Khambati	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	mkhambati@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Peter A. Clark	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	pclark@mwe.com	Counsel to Recticel North America, Inc.
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	conh@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	bmctigue@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	212-682-5015	lszlezinger@mesirrowfinancial.com	UCC Professional
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	213-629-5063	gbray@milbank.com tkreller@milbank.com jtill@milbank.com	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
Morrison Cohen LLP	Joseph T. Moldovan, Esq.	909 Third Avenue		New York	NY	10022	2127358603	9175223103	jmoldovan@morrisoncohen.com	Counsel to Blue Cross and Blue Shield of Michigan
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	212-336-1323	newyork@sec.gov	Securities and Exchange Commission
Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	212-416-6075	william.dornbos@oag.state.ny.us	New York Attorney General's Office
O'Melveny & Myers LLP	Robert Siegel	400 South Hope Street		Los Angeles	CA	90071	213-430-6000	213-430-6407	rsiegel@omm.com	Special Labor Counsel
O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	202-383-5414	tjerman@omm.com	Special Labor Counsel
Pension Benefit Guaranty Corporation	Jeffrey Cohen	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	202-326-4112	garrick.sandra@pbqc.gov efile@pbqc.gov	Counsel to Pension Benefit Guaranty Corporation
Pension Benefit Guaranty Corporation	Ralph L. Landy	1200 K Street, N.W.	Suite 340	Washington	DC	20005-4026	2023264020	2023264112	landy.ralph@pbqc.gov	Chief Counsel to the Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue		New York	NY	10103	212-841-0589	212-262-5152	sriemer@phillipsnizer.com	Counsel to Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
Rothchild Inc.	David L. Resnick	1251 Avenue of the Americas		New York	NY	10020	212-403-3500	212-403-5454	david.resnick@us.rothschild.com	Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405	212-218-5500	212-218-5526	rdremluk@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	212-848-7179	dbartner@shearman.com jfrizzley@shearman.com	Local Counsel to the Debtors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	212-455-2502	kziman@stblaw.com rtrust@stblaw.com wrussell@stblaw.com	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	312-407-0411	jbutler@skadden.com ilyonsch@skadden.com rmeisler@skadden.com	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	212-735-2000	kmarafio@skadden.com tmatz@skadden.com	Counsel to the Debtor
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	ddoyle@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	nfranke@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	2123198500	2123198505	cp@stevenslee.com cs@stevenslee.com	Counsel to Wamco, Inc.
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	altogut@teamtogut.com	Conflicts Counsel to the Debtors
Tyco Electronics Corporation	MaryAnn Brereton, Assistant General Counsel	60 Columbia Road		Morristown	NJ	7960	973-656-8365	973-656-8805		Creditor Committee Member
United States Trustee	Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	212-668-2255 does not take service via fax		Counsel to United States Trustee
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	817-810-5255	mwarner@warnerstevens.com	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	212-310-8077	harvey.miller@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	jeff.tanenbaum@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	martin.bienenstock@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	michael.kessler@weil.com	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	scimalore@wilmingtontrust.com	Creditor Committee Member/Indenture Trustee

EXHIBIT B

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.j.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		paul.anderson@flextronics.com	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuie@ffhsj.com sliviri@ffhsj.com randall.eisenberg@fticonsulting.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	g.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kinsey Avenue 1701 Pennsylvania Avenue, NW		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1540 Broadway	24th Fl	Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	2290 First National Building	660 Woodward Avenue	New York	NY	10036	212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	fgorman@honigman.com	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	rweiss@honigman.com	Counsel to General Motors Corporation
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	bderrough@jefferies.com	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	richard.duker@jpmorgan.com	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	212-270-0430	susan.atkins@jpmorgan.com	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	gnovod@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	tmayer@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	310-823-9133	sbetance@kccllc.com	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	jdejonker@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Peter A. Clark	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	pclark@mwe.com	Counsel to Recticel North America, Inc.
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	conh@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	bmctigue@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	212-682-5015	lszlezinger@mesirrowfinancial.com	UCC Professional
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	213-629-5063	gbray@milbank.com tkreller@milbank.com jtill@milbank.com	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
Morrison Cohen LLP	Joseph T. Moldovan, Esq.	909 Third Avenue		New York	NY	10022	2127358603	9175223103	jmoldovan@morrisoncohen.com	Counsel to Blue Cross and Blue Shield of Michigan
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	212-336-1323	newyork@sec.gov	Securities and Exchange Commission
Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	212-416-6075	william.dornbos@oag.state.ny.us	New York Attorney General's Office
O'Melveny & Myers LLP	Robert Siegel	400 South Hope Street		Los Angeles	CA	90071	213-430-6000	213-430-6407	rsiegel@omm.com	Special Labor Counsel
O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	202-383-5414	tjerman@omm.com	Special Labor Counsel
Pension Benefit Guaranty Corporation	Jeffrey Cohen	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	202-326-4112	efile@pbgc.gov	Counsel to Pension Benefit Guaranty Corporation
Pension Benefit Guaranty Corporation	Ralph L. Landy	1200 K Street, N.W.	Suite 340	Washington	DC	20005-4026	2023264020	2023264112	landy.ralph@pbgc.gov	Chief Counsel to the Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue		New York	NY	10103	212-841-0589	212-262-5152	sriemer@phillipsnizer.com	Counsel to Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
Rothchild Inc.	David L. Resnick	1251 Avenue of the Americas		New York	NY	10020	212-403-3500	212-403-5454	david.resnick@us.rothschild.com	Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405	212-218-5500	212-218-5526	rdremluk@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	212-848-7179	dbartner@shearman.com jfrizzley@shearman.com	Local Counsel to the Debtors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	212-455-2502	kziman@stblaw.com rtrust@stblaw.com wrussell@stblaw.com	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	312-407-0411	jbutler@skadden.com jlyonsch@skadden.com rmeisler@skadden.com	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	212-735-2000	kmarafio@skadden.com tmatz@skadden.com	Counsel to the Debtor

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	ddoyle@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	nfranke@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	2123198500	2123198505	cp@stevenslee.com cs@stevenslee.com	Counsel to Wamco, Inc.
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	altogut@teamtogut.com	Conflicts Counsel to the Debtors
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	817-810-5255	mwarner@warnerstevens.com	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	212-310-8077	harvey.miller@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	jeff.tanenbaum@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	martin.bienenstock@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	michael.kessler@weil.com	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	scimalore@wilmingtontrust.com	Creditor Committee Member/Indenture Trustee

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Adalberto Cañadas Castillo		Avda Ramon de Carranza	10-1º	Cadiz		11006	Spain	34 956 226 311		adalberto@canadas.com	Representative to DASE
Adler Pollock & Sheehan PC	Joseph Avanzato	One Citizens Plz 8th Fl		Providence	RI	02903		401-274-7200	401-751-0604	javanzato@apslaw.com	Attorneys for Fry's Metals Inc. and Specialty Coatings Systems Eft
Akin Gump Strauss Hauer & Feld, LLP	David M Dunn	1333 New Hampshire Ave NW		Washington	DC	20036		202-887-4000	202-887-4288	ddunn@akingump.com	Counsel to TAI Unsecured Creditors Liquidating Trust
Akin Gump Strauss Hauer & Feld, LLP	Ira S Dizengoff	590 Madison Ave		New York	NY	10022-2524		212-872-1000	212-872-1002	izengoff@akingump.com	Counsel to TAI Unsecured Creditors Liquidating Trust
Akin Gump Strauss Hauer & Feld, LLP	Peter J. Gurfein	2029 Centure Park East	Suite 2400	Los Angeles	CA	90067		310-552-6696	310-229-1001	pgurfein@akingump.com	Counsel to Wamco, Inc.
Allen Matkins Leck Gamble & Mallory LLP	Michael S. Greger	1900 Main Street	Fifth Floor	Irvine	CA	92614-7321		949-553-1313	949-553-8354	mgreger@allenmatkins.com	Counsel to Kilroy Realty, L.P.
Alston & Bird, LLP	Craig E. Freeman	90 Park Avenue		New York	NY	10016		212-210-9400	212-922-3891	craig.freeman@alston.com	Counsel to Cadence Innovation, LLC
Alston & Bird, LLP	Dennis J. Connolly; David A. Wender	1201 West Peachtree Street		Atlanta	GA	30309		404-881-7269	404-253-8554	dconnolly@alston.com dwender@alston.com	Counsel to Cadence Innovation, LLC, PD George Co, Furukawa Electric Companay, Ltd., and Furukawa Electric North America APD, Inc.
Ambrake Corporation	Brandon J. Kessinger	300 Ring Road		Elizabethtown	KY	42701		270-234-5428	270-737-3044	bkessinger@akebono-usa.com	Representative for Ambrake Corporation
American Axle & Manufacturing, Inc.	Steven R. Keyes	One Dauch Drive, Mail Code 6E-2-42		Detroit	MI	48243		313-758-4868		steven.keyes@aam.com	Representative for American Axle & Manufacturing, Inc.
Andrews Kurth LLP	Gogi Malik	1717 Main Street	Suite 3700	Dallas	TX	75201		214-659-4400	214-659-4401	gogimalik@andrewskurth.com	Counsel to ITW Mortgage Investments IV, Inc.
Andrews Kurth LLP	Monica S. Blacker	1717 Main Street	Suite 3700	Dallas	TX	75201		214-659-4400	214-659-4401	mblacker@andrewskurth.com	Counsel to ITW Mortgage Investments IV, Inc.
Anglin, Flewelling, Rasmussen, Campbell & Trytten, LLP	Mark T. Flewelling	199 South Los Robles Avenue	Suite 600	Pasadena	CA	91101-2459		626-535-1900	626-577-7764	mtf@afrc.com	Counsel to Stanley Electric Sales of America, Inc.
Anthony Ostlund & Baer PA	John B Orenstein	3600 Wells Fargo Ctr	90 S 7th St	Minneapolis	MN	55402		612-349-6969	612-349-6996	jorenstein@aoblaw.com	Attorneys for Whitebox Hedged High Yield Partners, LP
Arent Fox PLLC	Mitchell D. Cohen	1675 Broadway		New York	NY	10019		212-484-3900	212-484-3990	Cohen.Mitchell@arentfox.com	Counsel to Pullman Bank and Trust Company
Arent Fox PLLC	Robert M. Hirsh	1675 Broadway		New York	NY	10019		212-484-3900	212-484-3990	Hirsh.Robert@arentfox.com	Counsel to Pullman Bank and Trust Company
Arnall Golden Gregory LLP	Darryl S. Laddin	171 17th Street NW	Suite 2100	Atlanta	GA	30363-1031		404-873-8120	404-873-8121	dladdin@agg.com	Counsel to Daishinku (America) Corp. d/b/a KDS America ("Daishinku"), SBC Telecommunications, Inc. (SBC)
Arnold & Porter LLP	Joel M. Gross	555 Twelfth Street, N.W.		Washington	D.C.	20004-1206		202-942-5000	202-942-5999	joel_gross@aporter.com	Counsel to CSX Transportation, Inc.
ATS Automation Tooling Systems Inc.	Carl Galloway	250 Royal Oak Road		Cambridge	Ontario	N3H 4R6	Canada	519-653-4483	519-650-6520	cgalloway@atsautomation.com	Company
Balch & Bingham LLP	Eric T. Ray	PO Box 306		Birmingham	AL	35201		205-251-8100	205-226-8799	eray@balch.com	Attorney for Alabama Power Company
Barack, Ferrazzano, Kirschbaum & Nagelberg LLP	Kimberly J. Robinson	200 W Madison St Ste 3900		Chicago	IL	60606		312-984-3100	312-984-3150	kim.robinson@bfkn.com	Counsel to Motion Industries, Inc., EIS, Inc. and Johnson Industries, Inc.
Barack, Ferrazzano, Kirschbaum & Nagelberg LLP	William J. Barrett	200 W Madison St Ste 3900		Chicago	IL	60606		312-984-3100	312-984-3150	william.barrett@bfkn.com	Counsel to Motion Industries, Inc., EIS, Inc. and Johnson Industries, Inc.
Barnes & Thornburg LLP	Alan K. Mills	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	317-231-7433	alan.mills@btlaw.com	Counsel to Mays Chemical Company
Barnes & Thornburg LLP	John T. Gregg	300 Ottawa Avenue, NW	Suite 500	Grand Rapids	MI	49503		616-742-3930	626-742-3999	john.gregg@btlaw.com	Counsel to Priority Health; Clarion Corporation of America

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Barnes & Thornburg LLP	Mark R. Owens	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	317-231-7433	mark.owens@btlaw.com	Counsel to Clarion Corporation of America
Barnes & Thornburg LLP	Michael K. McCrory	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	317-231-7433	michael.mccrory@btlaw.com	Counsel to Gibbs Die Casting Corporation; Clarion Corporation of America
Barnes & Thornburg LLP	Patrick E. Mears	300 Ottawa Avenue, NW	Suite 500	Grand Rapids	MI	49503		616-742-3936	616-742-3999	pmears@btlaw.com	Counsel to Armada Rubber Manufacturing Company, Bank of America Leasing & Leasing & Capital, LLC, & AutoCam Corporation
Barnes & Thornburg LLP	Wendy D. Brewer	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	317-231-7433	wendy.brewer@btlaw.com	Counsel to Gibbs Die Casting Corporation
Bartlett Hackett Feinberg P.C.	Frank F. McGinn	155 Federal Street	9th Floor	Boston	MA	02110		617-422-0200	617-422-0383	ffm@bostonbusinesslaw.com	Counsel to Iron Mountain Information Management, Inc.
Beeman Law Office	Thomas M Beeman	33 West 10th Street	Suite 200	Anderson	IN	46016		765-640-1330	765-640-1332	tom@beemanlawoffice.com	Counsel to Madison County (Indiana) Treasurer
Bernstein Litowitz Berger & Grossman	Hannah E. Greenwald	1285 Avenue of the Americas		New York	NY	10019		212-554-1411	2125541444	hannah@blbglaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees' Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforfs ABP
Bernstein Litowitz Berger & Grossman	John P. Coffey	1285 Avenue of the Americas		New York	NY	10019		212-554-1409	2125541444	sean@blbglaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees' Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforfs ABP
Bernstein Litowitz Berger & Grossman	Wallace A. Showman	1285 Avenue of the Americas		New York	NY	10019		212-554-1429	212-554-1444	wallace@blbglaw.com	Counsel to SANLUIS Rassini International, Inc.; Rassini, S.A. de C.V.
Bialson, Bergen & Schwab	Kenneth T. Law, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	650-494-2738	klaw@bbslaw.com	Counsel to UPS Supply Chain Solutions, Inc..
Bialson, Bergen & Schwab	Lawrence M. Schwab, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	650-494-2738	lschwab@bbslaw.com	Counsel to UPS Supply Chain Solutions, Inc.; Soletron Corporation; Soletron De Mexico SA de CV; Soletron Invtrotronics; Coherent, Inc.; Veritas Software Corporation
Bialson, Bergen & Schwab	Patrick M. Costello, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	650-494-2738	pcostello@bbslaw.com	Soletron Corporation; Soletron de Mexico SA de CV; Soletron Invtrotronics and Coherent, Inc.
Bialson, Bergen & Schwab	Thomas M. Gaa	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	650-494-2738	tgaa@bbslaw.com	Counsel to Veritas Software Corporation
Bingham McHale LLP	John E Taylor Whitney L Mosby	10 West Market Street	Suite 2700	Indianapolis	IN	46204		317-635-8900	317-236-9907	jtaylor@binghammchale.com wmosby@binghammchale.com	Counsel to Universal Tool & Engineering co., Inc. and M.G. Corporation
Blank Rome LLP	Marc E. Richards	The Chrysler Building	405 Lexington Avenue	New York	NY	10174		212-885-5000	212-885-5002	mrichards@blankrome.com	Counsel to DENSO International America, Inc.
Bodman LLP	Ralph E. McDowell	100 Renaissance Center	34th Floor	Detroit	MI	48243		313-393-7592	313-393-7579	rmcdowell@bodmanllp.com	Counsel to Freudenberg-NOK; General Partnership; Freudenberg-NOK, Inc.; Flextech, Inc.; Vibracoustic de Mexico, S.A. de C.V.; Lear Corporation; American Axle & Manufacturing, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Bond, Schoeneck & King, PLLC	Camille W. Hill	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	315-218-8100	chill@bsk.com	Counsel to Marquardt GmbH and Marquardt Switches, Inc.; Tessy Plastics Corp.
Bond, Schoeneck & King, PLLC	Charles J. Sullivan	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	315-218-8100	csullivan@bsk.com	Counsel to Diemolding Corporation
Bond, Schoeneck & King, PLLC	Stephen A. Donato	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	315-218-8100	sdonato@bsk.com	Counsel to Marquardt GmbH and Marquardt Switches, Inc.; Tessy Plastics Corp; Diemolding Corporation
Bose McKinney & Evans LLP	Michael A Trentadue Carina M de la Torre	2700 First Indiana Plz	135 N Pennsylvania St	Indianapolis	IN	46204		317-684-5000	317-684-5173	mtrentadue@boselaw.com cdelatorre@boselaw.com	Counsel to Decatur Plastics Products, Inc. and Eikenberry & Associates, Inc.; Lorentson Manufacturing, Company, Inc.; Lorentson Tooling, Inc.; L & S Tools, Inc.; Hewitt Tool & Die, Inc.
Boult, Cummings, Conners & Berry, PLC	Austin L. McMullen	1600 Division Street, Suite 700	PO Box 34005	Nashville	TN	37203		615-252-2307	615-252-6307	amcmullen@bccb.com	Counsel to Calsonic Kansei North America, Inc.; Calsonic Harrison Co., Ltd.
Boult, Cummings, Conners & Berry, PLC	Roger G. Jones	1600 Division Street, Suite 700	PO Box 34005	Nashville	TN	37203		615-252-2307	615-252-6307	rgjones@bccb.com	Counsel to Calsonic Kansei North America, Inc.; Calsonic Harrison Co., Ltd.
Brembo S.p.A.	Massimiliano Cini	Administration Department via Brembo 25	24035 Curno BG	Bergamo			Italy	00039-035-605-529	0039-035-605-671	massimiliano_cini@brembo.it	Creditor
Brown & Connery, LLP	Donald K. Ludman	6 North Broad Street		Woodbury	NJ	08096		856-812-8900	856-853-9933	dludman@brownconnery.com	Counsel to SAP America, Inc.
Buchalter Nemer, A Profesional Corporation	Shawn M. Christianson	333 Market Street	25th Floor	San Francisco	CA	94105-2126		415-227-0900	415-227-0770	schristianson@buchalter.com	Counsel to Oracle USA, Inc.; Oracle Credit Corporation
Burr & Forman LLP	Michael Leo Hall	420 North Twentieth Street	Suite 3100	Birmingham	AL	35203		(205) 458-5367	(205) 244-5651	mhall@burr.com	Counsel to Mercedes-Benz U.S. International, Inc
Cadwalader Wickersham & Taft LLP	Jeannine D'Amico	1201 F St NW Ste 1100		Washington	DC	20004		202-862-2452	202-862-2400	jeannine.damico@cwt.com	Attorneys for the Audit Committee of Dephi Corporation
Cahill Gordon & Reindel LLP	Jonathan Greenberg	80 Pine Street		New York	NY	10005		212-701-3000	732-205-6777	jonathan.greenberg@BASF.COM	Counsel to Engelhard Corporation
Cahill Gordon & Reindel LLP	Robert Usadi	80 Pine Street		New York	NY	10005		212-701-3000	212-269-5420	rusadi@cahill.com	Counsel to Engelhard Corporation
Calfee, Halter & Griswold LLC	Jean R. Robertson, Esq.	1400 McDonald Investment Ctr	800 Superior Ave	Cleveland	OH	44114		216-622-8404	216-241-0816	jrobertson@calfee.com	Counsel to Brush Engineered materials
Calinoff & Katz, LLP	Dorothy H. Marinis-Riggio	140 East 45th Street	17th Floor	New York	NY	10017		212-826-8800	212-644-5123	driggio@candklaw.com	Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Alumunim Ellay Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, Inc., Emhart Technologies LLL and Adell Plastics, Inc.
Carson Fischer, P.L.C.	Robert A. Weisberg	300 East Maple Road	Third Floor	Birmingham	MI	48009-6317		248-644-4840	248-644-1832	rweisberg@carsonfischer.com	Counsel to Cascade Die Casting Group, Inc.
Carter Ledyard & Milburn LLP	Aaron R. Cahn	2 Wall Street		New York	NY	10005		212-732-3200	212-732-3232	cahn@clm.com	Counsel to STMicroelectronics, Inc.
Chadbourne & Parke LLP	Douglas Deutsch, Esq.	30 Rockefeller Plaza		New York	NY	10112		212-408-5100	212-541-5369	ddeutsch@chadbourne.com	Counsel to EagleRock Capital Management, LLC

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Clark Hill PLC	Joel D. Applebaum	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8300	313-965-8252	japplebaum@clarkhill.com	Counsel to 1st Choice Heating & Cooling, Inc.; BorgWarner Turbo Systems Inc.; Metaldyne Company, LLC
Clark Hill PLC	Shannon Deeby	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8300	313-965-8252	sdeeby@clarkhill.com	Counsel to BorgWarner Turbo Systems Inc.; Metaldyne Company, LLC
Clark Hill PLLC	Robert D. Gordon	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8572	313-965-8252	rgordon@clarkhill.com	Counsel to ATS Automation Tooling Systems Inc.
Cleary Gottlieb Steen & Hamilton LLP	Deborah M. Buell	One Liberty Plaza		New York	NY	10006		212-225-2000	212-225-3999	maofiling@cgsh.com	Counsel to Arneses Electricos Automotrices, S.A.de C.V.; Cordaflex, S.A. de C.V.
Cleary, Gottlieb, Steen & Hamilton LLP	James L. Bromley	One Liberty Plaza		New York	NY	10006		212-225-2000	212-225-3999	maofiling@cgsh.com	Counsel to Bear, Stearns, Co. Inc.; Citigroup, Inc.; Credit Suisse First Boston; Deutsche Bank Securities, Inc.; Goldman Sachs Group, Inc.; JP Morgan Chase & Co.; Lehman Brothers, Inc.; Merrill Lynch & Co.; Morgan Stanley & Co., Inc.; UBS Securities, LLC
Cohen & Grigsby, P.C.	Thomas D. Maxson	11 Stanwix Street	15th Floor	Pittsburgh	PA	15222-1319		412-297-4706	412-209-1837	tmaxson@cohenlaw.com	Counsel to Nova Chemicals, Inc.
Cohen, Weiss & Simon LLP	Joseph J. Vitale Babette Ceccotti	330 West 42nd Street		New York	NY	10036		212-356-0238	646-473-8238	jvitale@cwsny.com bceccotti@cwsny.com	Counsel to International Union, United Automobile, Aerospace and Agriculture Implement Works of America (UAW)
Cohn Birnbaum & Shea P.C.	Scott D. Rosen, Esq.	100 Pearl Street, 12th Floor		Hartford	CT	06103		860-493-2200	860-727-0361	srosen@cb-shea.com	Counsel to Floyd Manufacturing Co., Inc.
Conlin, McKenney & Philbrick, P.C.	Bruce N. Elliott	350 South Main Street	Suite 400	Ann Arbor	MI	48104		734-971-9000	734-971-9001	Elliott@cmplaw.com	Counsel to Brazeway, Inc.
Connolly Bove Lodge & Hutz LLP	Jeffrey C. Wisler, Esq.	1007 N. Orange Street	P.O. Box 2207	Wilmington	DE	19899		302-658-9141	302-658-0380	jwisler@cblh.com	Counsel to ORIX Warren, LLC
Contrarian Capital Management, L.L.C.	Mark Lee, Janice Stanton, Bill Raine, Seth Lax	411 West Putnam Avenue	Suite 225	Greenwich	CT	06830		203-862-8200 (230) 862-8231	203-629-1977 (203) 629-1977	mlee@contrariancapital.com jstanton@contrariancapital.com wraime@contrariancapital.com solax@contrariancapital.com	Counsel to Contrarian Capital Management, L.L.C.
Coolidge, Wall, Womsley & Lombard Co. LPA	Ronald S. Pretekin	33 West First Street	Suite 600	Dayton	OH	45402		937-223-8177	937-223-6705	Pretekin@coollaw.com	Counsel to Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Company
Coolidge, Wall, Womsley & Lombard Co. LPA	Sylvie J. Derrien	33 West First Street	Suite 600	Dayton	OH	45402		937-223-8177	937-223-6705	derrien@coolaw.com	Counsel to Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Company
Cornell University	Nancy H. Pagliaro	Office of University Counsel	300 CCC Building, Garden Avenue	Ithaca	NY	14853-2601		607-255-5124	607-254-3556	nhp4@cornell.edu	Paralegal/Counsel to Cornell University
Covington & Burling	Susan Power Johnston	620 Eighth Ave		New York	NY	10018		212-841-1005	646-441-9005	sjohnston@cov.com	Special Counsel to the Debtor
Cox, Hodgman & Giarmarco, P.C.	Aaron R. Marcu		101 W. Big Beaver Road	Troy	MI	48084-5280		248-457-7000	248-457-7001	swalsh@chglaw.com	Counsel to Nissinbo Automotive Corporation
Curtin & Heefner, LLP	Sean M. Walsh, Esq.	Tenth Floor Columbia Center									Counsel to SPS Technologies, LLC; NSS Technologies, Inc.; SPS Technologies Waterford Company; Greer Stop Nut, Inc.
	Daniel P. Mazo	250 N. Pennsylvania Avenue		Morrisville	PA	19067		215-736-2521	215-736-3647	dpm@curtinheefner.com	

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Curtin & Heefner, LLP	Robert Szwajkos	250 N. Pennsylvania Avenue		Morrisville	PA	19067		215-736-2521	215-736-3647	rsz@curtinheefner.com	Counsel to SPS Technologies, LLC; NSS Technologies, Inc.; SPS Technologies Waterford Company; Greer Stop Nut, Inc.
Damon & Morey LLP	William F. Savino	1000 Cathedral Place	298 Main Street	Buffalo	NY	14202-4096		716-856-5500	716-856-5510	wsavino@damonmorey.com	Counsel to Relco, Inc.; The Durham Companies, Inc.
Day Pitney LLP	Richard M. Meth	P.O. Box 1945		Morristown	NJ	07962-1945		973-966-6300	973-966-1015	rmeth@daypitney.com	Counsel to Marshall E. Campbell Company
Day Pitney LLP	Ronald S. Beacher Conrad K. Chiu	7 Times Square		New York	NY	10036		212-297-5800	212-916-2940	rbeacher@daypitney.com cchiu@daypitney.com	Counsel to IBJTC Business Credit Corporation, as successor to IBJ Whitehall Business Credit Corporation
Denso International America, Inc.	Carol Sowa	24777 Denso Drive		Southfield	MI	48086		248-372-8531	248-350-7772	carol_sowa@denso-diam.com	Counsel to Denso International America, Inc.
Dinsmore & Shohl LLP	John Persiani	1900 Chemed Center	255 East Fifth Street	Cincinnati	OH	45202		513-977-8200	513-977-8141	john.persiani@dinslaw.com	Counsel to The Procter & Gamble Company
DLA Piper Rudnick Gray Cary US LLP	Richard M. Kremen Maria Ellena Chavez-Ruark	The Marbury Building	6225 Smith Avenue	Baltimore	Maryland	21209-3600		410-580-3000	410-580-3001	richard.kremen@dlapiper.com	Counsel to Constellation NewEnergy, Inc. & Constellation NewEnergy - Gas Division, LLC
Dreier LLP	Maura I. Russell Wendy G. Marcari	499 Park Ave	14th Fl	New York	NY	10022		212-328-6100	212-652-3863	iquerrier@dreierllp.com	Counsel to SPCP Group LLC
Drinker Biddle & Reath LLP	Andrew C. Kassner	18th and Cherry Streets		Philadelphia	PA	19103		215-988-2700	215-988-2757	andrew.kassner@dbr.com	Counsel to Penske Truck Leasing Co., L.P.
Drinker Biddle & Reath LLP	David B. Aaronson	18th and Cherry Streets		Philadelphia	PA	19103		215-988-2700	215-988-2757	david.aaronson@dbr.com	Counsel to Penske Truck Leasing Co., L.P. and Quaker Chemical Corporation
Drinker Biddle & Reath LLP	Janice B. Grubin	140 Broadway 39th Fl		New York	NY	10005-1116		212-248-3140	212-248-3141	janice.grubin@dbr.com	Counsel to Vanguard Distributors, Inc.
Duane Morris LLP	Joseph H. Lemkin	744 Broad Street	Suite 1200	Newark	NJ	07102		973-424-2000	973-424-2001	jhlemkin@duanemorris.com	Counsel to NDK America, Inc./NDK Crystal, Inc.; Foster Electric USA, Inc.; JST Corporation; Nichicon (America) Corporation; Taiho Corporation of America; American Aikoku Alpha, Inc.; Sagami America, Ltd.; SL America, Inc./SL Tennessee, LLC; and Hosiden America Corporation
Duane Morris LLP	Margery N. Reed, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196		215-979-1000	215-979-1020	dmdelphi@duanemorris.com	Counsel to ACE American Insurance Company
Duane Morris LLP	Wendy M. Simkulak, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196		215-979-1000	215-979-1020	wmsimkulak@duanemorris.com	Counsel to ACE American Insurance Company
Eckert Seamans Cherin & Mellott LLC	Michael G. Busenkell	300 Delaware Avenue	Suite 1360	Wilmington	DE	19801		302-425-0430	302-425-0432	mbusenkel@eckertseamans.com	Counsel to Chicago Miniature Optoelectronic Technologies, Inc.
Electronic Data Systems Corporation	Ayala Hassell	5400 Legacy Dr.	Mail Stop H3-3A-05	Plano	TX	75024		212-715-9100	212-715-8000	ayala.hassell@eds.com	Representative for Electronic Data Systems Corporation
Entergy Services, Inc.	Alan H. Katz	639 Loyola Ave 26th Fl		New Orleans	LA	70113				akatz@entergy.com	Assistant General Counsel to Entergy Services, Inc.
Erman, Teicher, Miller, Zucker & Freedman, P.C.	David H. Freedman	400 Galleria Officentre	Ste. 444	Southfield	MI	48034		248-827-4100	248-827-4106	dfreedman@ermanteicher.com	Counsel to Doshi Prettl International, LLC
Ettelman & Hochheiser, P.C.	Gary Ettelman	c/o Premium Cadillac	77 Main Street	New Rochelle	NY	10801		516-227-6300	516-227-6307	gettelman@e-hlaw.com	Counsel to Jon Ballin
Fagel Haber LLC	Lauren Newman	55 East Monroe	40th Floor	Chicago	IL	60603		312-346-7500	312-580-2201	lnewman@fagelhaber.com	Counsel to Aluminum International, Inc.
Filardi Law Offices LLC	Charles J. Filardi, Jr., Esq.	65 Trumbull Street	Second Floor	New Haven	CT	06510		203-562-8588	866-890-3061	charles@filardi-law.com	Counsel to Federal Express Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Finkel Goldstein Rosenbloom & Nash LLP	Ted J. Donovan	26 Broadway	Suite 711	New York	NY	10004		212-344-2929	212-422-6836	tdonovan@finkgold.com	Counsel to Pillarhouse (U.S.A.) Inc.
Foley & Lardner LLP	David G Dragich	500 Woodward Ave Suite 2700		Detroit	MI	48226-3489		313-234-7100	313-234-2800	ddragich@foley.com	Counsel to Internet Corporation
Foley & Lardner LLP	Jill L. Murch	321 North Clark Street	Suite 2800	Chicago	IL	60610-4764		312-832-4500	312-832-4700	jmurch@foley.com	Counsel to Kuss Corporation
Foley & Lardner LLP	John A. Simon	One Detroit Center	500 Woodward Ave Suite 2700	Detroit	MI	48226-3489		313-234-7100	313-234-2800	jsimon@foley.com	Counsel to Ernst & Young LLP
Foley & Lardner LLP	Michael P. Richman	90 Park Avenue	37th Floor	New York	NY	10016-1314		212-682-7474	212-687-2329	mrichman@foley.com	Counsel to Ernst & Young LLP
Fox Rothschild LLP	Fred Stevens	13 East 37th Street	Suite 800	New York	NY	10016		212-682-7575	212-682-4218	fstevens@foxrothschild.com	Counsel to M&Q Plastic Products, Inc.
Fox Rothschild LLP	Michael J. Viscount, Jr.	1301 Atlantic Avenue	Suite 400	Atlantic City	NJ	08401-7212		609-348-4515	609-348-6834	mviscount@foxrothschild.com	Counsel to M&Q Plastic Products, Inc.
Frederick T. Rikkers		419 Venture Court	P.O. Box 930555	Verona	WI	53593		608-848-6350	608-848-6357	fridders@rikkerslaw.com	Counsel to Southwest Metal Finishing, Inc.
Fulbright & Jaworski LLP	David A Rosenzweig	666 Fifth Avenue		New York	NY	10103-3198		212-318-3000	212-318-3400	drosenzweig@fulbright.com	Counsel to Southwest Research Institute
Fulbright & Jaworski LLP	Michael M Parker	300 Convent St Ste 2200		San Antonio	TX	78205		210-224-5575	210-270-7205	mparker@fulbright.com	Attorney for Solvay Fluorides, LLC Counsel to Southwest Research Institute
Garvey Schubert Barer	Roberto Carrillo	100 Wall St 20th Fl		New York	NY	10005		212-965-4511	212-334-1278	rcarrillo@gsblaw.com	Attorney's for Tecnomec S.r.L.
Gibbons P.C.	David N. Crapo	One Gateway Center		Newark	NJ	07102-5310		973-596-4523	973-639-6244	dcrapo@qibbonslaw.com	Counsel to Epcos, Inc.
Goldberg, Stinnett, Meyers & Davis	Merle C. Meyers	44 Montgomery Street	Suite 2900	San Francisco	CA	94104		415-362-5045	415-362-2392	mmeyers@qsmldlaw.com	Counsel to Alps Automotive, Inc.
Goodwin Proctor LLP	Allan S. Brilliant	599 Lexington Avenue		New York	NY	10022		212-813-8800	212-355-3333	abrilliant@goodwinproctor.com	Counsel to UGS Corp.
Goodwin Proctor LLP	Craig P. Druehl	599 Lexington Avenue		New York	NY	10022		212-813-8800	212-355-3333	cdruehl@goodwinproctor.com	Counsel to UGS Corp.
Gorlick, Kravitz & Listhaus, P.C.	Barbara S. Mehlsack	17 State Street	4th Floor	New York	NY	10004		212-269-2500	212-269-2540	bmehlsack@gklaw.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
Goulston & Storrs, P.C.	Peter D. Bilowz	400 Atlantic Avenue		Boston	MA	02110-333		617-482-1776	617-574-4112	pbilowz@goulstonstorrs.com	Counsel to Thermotech Company
Grant & Eisenhofer P.A.	Jay W. Eisenhofer	45 Rockefeller Center	650 Fifth Avenue	New York	NY	10111		212-755-6501	212-755-6503	jeisenhofer@gelaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees' Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Grant & Eisenhofer P.A.	Sharan Nirmul	1201 North Market Street	Suite 2100	Wilmington	DE	19801		302-622-7000	302-622-7100	snirmul@gelaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees' Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Gratz, Miller & Brueggeman, S.C.	Matthew R. Robbins	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	414-271-6308	mrr@previant.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
Gratz, Miller & Brueggeman, S.C.	Timothy C. Hall	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	414-271-6308	tch@previant.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
Graydon Head & Ritchey LLP	J. Michael Debbler, Susan M. Argo	1900 Fifth Third Center	511 Walnut Street	Cincinnati	OH	45202		513-621-6464	513-651-3836	mdebbler@graydon.com	Counsel to Grote Industries; Batesville Tool & Die; PIA Group; Reliable Castings
Greenberg Traurig, LLP	Maria J. DiConza	MetLife Bldg	200 Park Avenue	New York	NY	10166		212-801-9200	212-801-6400	diconzam@gtlaw.com	Counsel to Samtech Corporation
Greenberg Traurig, LLP	Shari L. Heyen	1000 Louisiana	Suite 1800	Houston	TX	77002		713-374-3500	713-374-3505	heyens@gtlaw.com	Counsel to Samtech Corporation
Greensfelder, Hemker & Gale, P.C.	Cherie Macdonald J. Patrick Bradley	10 S. Broadway	Suite 200	St. Louis	MO	63102		314-241-9090	314-241-8624	ckm@greensfelder.com jpb@greensfelder.com	Counsel to ARC Automotive, Inc.
Guaranty Bank	Herb Reiner	8333 Douglas Avenue		Dallas	TX	75225		214-360-2702	214-360-1940	herb.reiner@guarantygroup.com	Counsel to American Finance Group, Inc. d/b/a Guaranty Capital Corporation
Halperin Battaglia Raicht, LLP	Alan D. Halperin Christopher J. Battaglia Julie D. Dyas	555 Madison Avenue	9th Floor	New York	NY	10022		212-765-9100	212-765-0964	cbattaglia@halperinlaw.net ahalperin@halperinlaw.net jdyas@halperinlaw.net	Counsel to Pacific Gas Turbine Center, LLC and Chromalloy Gas Turbine Corporation; ARC Automotive, Inc
Hancock & Estabrook LLP	R John Clark Esq	1500 Tower I	PO Box 4976	Syracuse	NY	13221-4976		315-471-3151	315-471-3167	riclark@hancocklaw.com	Counsel to Alliance Precision Plastics Corporation
Harris D. Leinwand	Harris D. Leinwand	350 Fifth Avenue	Suite 2418	New York	NY	10118		212-725-7338	212-244-6219	hleinwand@aol.com	Counsel to Baker Hughes Incorporated; Baker Petrolite Corporation
Haynes and Boone, LLP	Judith Elkin	153 East 53rd Street	Suite 4900	New York	NY	10022		212-659-7300	212-918-8989	judith.elkin@haynesboone.com	Counsel to Highland Capital Management, L.P.
Haynes and Boone, LLP	Lenard M. Parkins Kenric D. Kattner	1 Houston Center	1221 McKinney, Suite 2100	Houston	TX	77010		713-547-2000	713-547-2600	lenard.parkins@haynesboone.com kenric.kattner@haynesboone.com	Counsel to Highland Capital Management, L.P.
Heller Ehrman LLP	Timothy Mehok	Times Square Tower	Seven Times Square	New York	NY	10036		212-832-8300	212-763-7600	timothy.mehok@hellerehrman.com	Counsel to @Road, Inc.
Herrick, Feinstein LLP	Paul Rubin	2 Park Avenue		New York	NY	10016		212-592-1448	212-545-3360	prubin@herrick.com	Counsel to Canon U.S.A., Inc. and Schmidt Technology GmbH
Hewlett-Packard Company	Anne Marie Kennelly	3000 Hanover St., M/S 1050		Palo Alto	CA	94304		650-857-6902	650-852-8617	anne.kennelly@hp.com	Counsel to Hewlett-Packard Company
Hewlett-Packard Company	Kenneth F. Higman	2125 E. Katella Avenue	Suite 400	Anaheim	CA	92806		714-940-7120	740-940-7539	ken.higman@hp.com	Counsel to Hewlett-Packard Company
Hewlett-Packard Company	Sharon Petrosino	420 Mountain Avenue		Murray Hill	NJ	07974		908-898-4760	908-898-4133	sharon.petrosino@hp.com	Counsel to Hewlett-Packard Financial Services Company
Hiscock & Barclay, LLP	J. Eric Charlton	300 South Salina Street	PO Box 4878	Syracuse	NY	13221-4878		315-425-2716	315-425-8576	echarlton@hiscockbarclay.com	Counsel to GW Plastics, Inc.
Hodgson Russ LLP	Julia S. Kreher	One M&T Plaza	Suite 2000	Buffalo	NY	14203		716-848-1330	716-819-4645	jkreher@hodgsonruss.com	Counsel to Hexcel Corporation
Hodgson Russ LLP	Stephen H. Gross, Esq.	230 Park Avenue	17th Floor	New York	NY	10169		212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation; Co Counsel for Yazaki North America, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Hodgson Russ LLP	Stephen H. Gross, Esq.	60 E 42nd St 37th Fl		New York	NY	10165-0150		212-661-3535	212-972-1677	sgross@hodgsonruss.com	Co-Counsel for Yazaki North America, Inc.
Hogan & Hartson L.L.P.	Edward C. Dolan	Columbia Square	555 Thirteenth Street, N.W.	Washington	D.C.	20004-1109		202-637-5677	202-637-5910	ecdolan@hhlaw.com	Counsel to Umicore Autocat Canada Corp.
Hogan & Hartson L.L.P.	Scott A. Golden	875 Third Avenue		New York	NY	10022		212-918-3000	212-918-3100	sagolden@hhlaw.com	Counsel to XM Satellite Radio Inc.
Holme Roberts & Owen, LLP	Elizabeth K. Flaagan	1700 Lincoln	Suite 4100	Denver	CO	80203		303-861-7000	303-866-0200	elizabeth flaagan@hro.com	Counsel to CoorsTek, Inc.; Corus, L.P.
Honigman, Miller, Schwartz and Cohn, LLP	Donald T. Baty, Jr.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226		313-465-7314	313-465-7315	dbaty@honigman.com	Counsel to Fujitsu Ten Corporation of America
Honigman, Miller, Schwartz and Cohn, LLP	E. Todd Sable	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226		313-465-7548	313-465-7549	tsable@honigman.com	Counsel to Valeo Climate Control Corp.; Valeo Electrical Systems, Inc. - Motors and Actuators Division; Valeo Electrical Systems, Inc. - Wipers Division; Valeo Switches & Detection System, Inc.
Honigman, Miller, Schwartz and Cohn, LLP	Seth A Drucker	2290 First National Building	660 Woodward Avenue Ste 2290	Detroit	MI	48226		313-465-7626	313-465-7627	sdrucker@honigman.com	Counsel for Valeo Climate Control, Corp.
Howard & Howard Attorneys PC	Lisa S Gretchko	39400 Woodward Ave	Ste 101	Bloomfield Hills	MI	48304-5151		248-723-0396	248-645-1568	lgretchko@howardandhoward.com	Intellectual Property Counsel for Delphi Corporation, et al.
Howick, Westfall, McBryan & Kaplan, LLP	Louis G. McBryan	3101 Tower Creek Parkway	Ste 600 One Tower Creek	Atlanta	GA	30339		678-384-7000	678-384-7034	lmcbryan@hwmklaw.com	Counsel to Vanguard Distributors, Inc.
Hunton & Williams LLP	Michael P. Massad, Jr.	Energy Plaza, 30th Floor	1601 Bryan Street	Dallas	TX	75201		214-979-3000	214-880-0011	mmassad@hunton.com	Counsel to RF Monolithics, Inc.
Hunton & Williams LLP	Steven T. Holmes	Energy Plaza, 30th Floor	1601 Bryan Street	Dallas	TX	75201		214-979-3000	214-880-0011	sholmes@hunton.com	Counsel to RF Monolithics, Inc.
Hurwitz & Fine P.C.	Ann E. Evanko	1300 Liberty Building		Buffalo	NY	14202		716-849-8900	716-855-0874	ae@hurwitzfine.com	Counsel to Jiffy-Tite Co., Inc.
Ice Miller	Ben T. Caughey	One American Square	Box 82001	Indianapolis	IN	46282-0200		317-236-2100	317-236-2219	Ben.Caughey@icemiller.com	Counsel to Sumco, Inc.
Infineon Technologies North America Corporation	Greg Bibbes	1730 North First Street	M/S 11305	San Jose	CA	95112		408-501-6442	408-501-2488	greg.bibbes@infineon.com	General Counsel & Vice President for Infineon Technologies North America Corporation
Infineon Technologies North America Corporation	Jeff Gillespie	2529 Commerce Drive	Suite H	Kokomo	IN	46902		765-454-2146	765-456-3836	jeffery.gillispie@infineon.com	Global Account Manager for Infineon Technologies North America
InPlay Technologies Inc	Heather Beshears	234 South Extension Road		Mesa	AZ	85201				heather@inplaytechnologies.com	Creditor
International Union of Operating Engineers	Richard Griffin	1125-17th Avenue, N.W.		Washington	DC	20036		202-429-9100	202-778-2641	rgriffin@iuoe.org	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
Jaffe, Raitt, Heuer & Weiss, P.C.	Paige E. Barr	27777 Franklin Road	Suite 2500	Southfield	MI	48034		248-351-3000	248-351-3082	pbarr@jaffelaw.com	Counsel to Trutron Corporation
James R Scheuerle	Parmenter O'Toole	601 Terrace Street	PO Box 786	Muskegon	MI	49443-0786		231-722-1621	231-728-2206	JRS@Parmenterlaw.com	Counsel to Port City Die Cast and Port City Group Inc
Jenner & Block LLP	Ronald R. Peterson	One IBM Plaza		Chicago	IL	60611		312-222-9350	312-840-7381	rpeterson@jenner.com	Counsel to SPX Corporation (Contech Division), Alcan Rolled Products-Ravenswood, LLC, Tenneco Inc. and Contech LLC
Jones Day	Scott J. Friedman	222 East 41st Street		New York	NY	10017		212-326-3939	212-755-7306	sifriedman@jonesday.com	Counsel to WL. Ross & Co., LLC

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Katten Muchin Rosenman LLP	John P. Sieger, Esq.	525 West Monroe Street		Chicago	IL	60661		312-902-5200	312-577-4733	john.sieger@kattenlaw.com	Counsel to TDK Corporation America and MEMC Electronic Materials, Inc.
Kaye Scholer LLP	Richard G Smolev	425 Park Avenue		New York	NY	10022-3598		212-236-8000	212-836-8689	rsmolev@kayescholer.com	Counsel to InPlay Technologies Inc
Kegler, Brown, Hill & Ritter Co., LPA	Kenneth R. Cookson	65 East State Street	Suite 1800	Columbus	OH	43215		614-426-5400	614-464-2634	kcookson@keglerbrown.com	Counsel to Solution Recovery Services
Keller Rohrback L.L.P.	Lynn Lincoln Sarko Cari Campen Laufenberg Erin M. Riley	1201 Third Avenue	Suite 3200	Seattle	WA	98101		206-623-1900	206-623-3384	lsarko@kellerrohrback.com claufenberg@kellerrohrback.com eriley@kellerrohrback.com	Counsel to Neal Folck, Greg Bartell, Donald McEvoy, Irene Polito, and Thomas Kessler, on behalf of themselves and a class of persons similarly situated, and on behalf of the Delphi Savings-Stock Purchase Program for Salaried Employees in the United States and the Delphi Personal Savings Plan for Hourly-Rate Employees in the United States
Keller Rohrback P.L.C.	Gary A. Gotto	National Bank Plaza	3101 North Central Avenue, Suite 900	Phoenix	AZ	85012		602-248-0088	602-248-2822	ggotto@kellerrohrback.com	Counsel to Neal Folck, Greg Bartell, Donald McEvoy, Irene Polito, and Thomas Kessler, on behalf of themselves and a class of persons similarly situated, and on behalf of the Delphi Savings-Stock Purchase Program for Salaried Employees in the United States and the Delphi Personal Savings Plan for Hourly-Rate Employees in the United States
Kennedy, Jennick & Murray	Larry Magarik	113 University Place	7th Floor	New York	NY	10003		212-358-1500	212-358-0207	lmagarik@kjlabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Kennedy, Jennick & Murray	Susan M. Jennik	113 University Place	7th Floor	New York	NY	10003		212-358-1500	212-358-0207	sjennik@kjlabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Kennedy, Jennick & Murray	Thomas Kennedy	113 University Place	7th Floor	New York	NY	10003		212-358-1500	212-358-0207	tkennedy@kjlabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
King & Spalding, LLP	H. Slayton Dabney, Jr. Bill Dimos	1185 Avenue of the Americas		New York	NY	10036		212-556-2100	212-556-2222	sdabney@kslaw.com bdimos@kslaw.com	Counsel to KPMG LLP
Kirkland & Ellis LLP	Jim Stempel	200 East Randolph Drive		Chicago	IL	60601		312-861-2000	312-861-2200	jstempel@kirkland.com	Counsel to Lunt Manufacturing Company
Kirkpatrick & Lockhart Nicholson Graham LLP	Edward M. Fox	599 Lexington Avenue		New York	NY	10022		212-536-4812	212-536-3901	efox@klnq.com	Counsel to Wilmington Trust Company, as Indenture trustee
Klett Rooney Lieber & Schorling	DeWitt Brown	The Brandywine Building	1000 West Street, Suite 1410	Wilmington	DE	19801		(302) 552-4200		dbrown@klettrooney.com	Counsel to Entergy
Krugliak, Wilkins, Griffiths & Dougherty CO., L.P.A.	Sam O. Simmerman	4775 Munson Street N.W.	P.O. Box 36963	Canton	OH	44735-6963		330-497-0700	330-497-4020	sosimmerman@kwgd.com	Counsel to for Millwood, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Kutak Rock LLP	Jay Selanders	1010 Grand Blvd Ste 500		Kansas City	MO	64106		816-502-4617	816-960-0041	jay.selanders@kutakrock.com	Counsel to DaimlerChrysler Corporation; DaimlerChrysler Motors Company, LLC; DaimlerChrysler Canada, Inc.
Kutchin & Rufo, P.C.	Edward D. Kutchin	Two Center Plaza	Suite 620	Boston	MA	02108-1906		617-542-3000	617-542-3001	ekutchin@kutchinrufo.com	Counsel to Parlex Corporation
Kutchin & Rufo, P.C.	Kerry R. Northrup	Two Center Plaza	Suite 620	Boston	MA	02108-1906		617-542-3000	617-542-3001	knorthrup@kutchinrufo.com	Counsel to Parlex Corporation
Lambert, Leser, Isackson, Cook & Guinta, P.C.	Susan M. Cook	309 Davidson Building	PO Box 835	Bay City	MI	48707-0835		989-893-3518		smcook@lambertleser.com	Counsel to Linamar Corporation
Latham & Watkins	Erika Ruiz	885 Third Avenue		New York	NY	10022		212-906-1200	212-751-4864	erika.ruiz@lw.com	UCC Professional
Latham & Watkins	Henry P. Baer, Jr.	885 Third Avenue		New York	NY	10022		212-906-1200	212-751-4864	henry.baer@lw.com	UCC Professional
Latham & Watkins	Mark A. Broude	885 Third Avenue		New York	NY	10022		212-906-1384	212-751-4864	mark.broude@lw.com	UCC Professional
Latham & Watkins	Michael J. Riela	885 Third Avenue		New York	NY	10022		212-906-1200	212-751-4864	michael.riela@lw.com	UCC Professional
Latham & Watkins	Mitchell A. Seider	885 Third Avenue		New York	NY	10022		212-906-1200	212-751-4864	mitchell.seider@lw.com	UCC Professional
Law Offices of Michael O'Hayer	Michael O'Hayer Esq	22 N Walnut Street		West Chester	PA	19380		610-738-1230	610-738-1217	mkohayer@aol.com	Counsel to A-1 Specialized Services and Supplies Inc
Lewis and Roca LLP	Rob Charles, Esq.	One South Church Street	Suite 700	Tucson	AZ	85701		520-629-4427	520-879-4705	rcharles@lrlaw.com	Counsel to Freescale Semiconductor, Inc. f/k/a Motorola Semiconductor Systems (U.S.A.) Inc.
Lewis and Roca LLP	Susan M. Freeman, Esq.	40 North Central Avenue	Suite 1900	Phoenix	AZ	85004-4429		602-262-5756	602-734-3824	sfreeman@lrlaw.com	Counsel to Freescale Semiconductor, Inc. f/k/a Motorola Semiconductor Systems (U.S.A.) Inc.
Linear Technology Corporation	John England, Esq.	General Counsel for Linear Technology Corporation	1630 McCarthy Blvd.	Milpitas	CA	95035-7417		408-432-1900	408-434-0507	jengland@linear.com	Counsel to Linear Technology Corporation
Linebarger Goggan Blair & Sampson, LLP	Diane W. Sanders	1949 South IH 35 (78741)	P.O. Box 17428	Austin	TX	78760-7428		512-447-6675	512-443-5114	austin.bankruptcy@publicans.com	Counsel to Cameron County, Brownsville ISD
Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	2323 Bryan Street	Suite 1600	Dallas	TX	75201		214-880-0089	4692215002	dallas.bankruptcy@publicans.com	Counsel to Dallas County and Tarrant County
Linebarger Goggan Blair & Sampson, LLP	John P. Dillman	P.O. Box 3064		Houston	TX	77253-3064		713-844-3478	713-844-3503	houston_bankruptcy@publicans.com	Counsel in Charge for Taxing Authorities: Cypress-Fairbanks Independent School District, City of Houston, Harris County
Loeb & Loeb LLP	P. Gregory Schwed	345 Park Avenue		New York	NY	10154-0037		212-407-4000		gschwed@loeb.com	Counsel to Creditor The Interpublic Group of Companies, Inc. and Proposed Auditor Deloitte & Touche, LLP
Loeb & Loeb LLP	William M. Hawkins	345 Park Avenue		New York	NY	10154		212-407-4000	212-407-4990	whawkins@loeb.com	Counsel to Industrial Ceramics Corporation
Lord, Bissel & Brook	Timothy S. McFadden	115 South LaSalle Street		Chicago	IL	60603		312-443-0370	312-896-6394	tmcfadden@lordbissell.com	Counsel to Methode Electronics, Inc.
Lord, Bissel & Brook	Timothy W. Brink	115 South LaSalle Street		Chicago	IL	60603		312-443-1832	312-443-896-6432	tbrink@lordbissell.com	Counsel to Sedgwick Claims Management Services, Inc.
Lord, Bissel & Brook LLP	Kevin J. Walsh	885 Third Avenue	26th Floor	New York	NY	10022-4802		212-947-8304	212-947-1202	kwash@lordbissell.com	Counsel to Sedgwick Claims Management Services, Inc. and Methode Electronics, Inc.
Lowenstein Sandler PC	Bruce S. Nathan	1251 Avenue of the Americas		New York	NY	10020		212-262-6700	212-262-7402	bnathan@lowenstein.com	Counsel to Daewoo International (America) Corp.
Lowenstein Sandler PC	Ira M. Levee	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	212-262-7402	ilevee@lowenstein.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees' Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Lowenstein Sandler PC	Kenneth A. Rosen	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	973-597-2400	krosen@lowenstein.com	Counsel to Cerberus Capital Management, L.P.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Lowenstein Sandler PC	Michael S. Etikin	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	212-262-7402	metkin@lowenstein.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforfs ABP
Lowenstein Sandler PC	Scott Cargill	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	973-597-2400	scargill@lowenstein.com	Counsel to Cerberus Capital Management, L.P.; AT&T Corporation
Lowenstein Sandler PC	Vincent A. D'Agostino	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	973-597-2400	vdagostino@lowenstein.com	Counsel to AT&T Corporation
Lyden, Liebenthal & Chappell, Ltd.	Erik G. Chappell	5565 Airport Highway	Suite 101	Toledo	OH	43615		419-867-8900	419-867-8909	egc@lydenlaw.com	Counsel to Metro Fibres, Inc.
Maddin, Hauser, Wartell, Roth & Heller PC	Alexander Stotland Esq	28400 Northwestern Hwy	Third Floor	Southfield	MI	48034		248-354-4030		axs@maddinhauser.com	Attorney for Danice Manufacturing Co.
Madison Capital Management	Joe Landen	6143 South Willow Drive	Suite 200	Greenwood Village	CO	80111		303-957-4254	303-957-2098	jlanden@madisoncap.com	Representative for Madison Capital Management
Margulies & Levinson, LLP	Jeffrey M. Levinson, Esq. Leah M. Caplan, Esq.	30100 Chagrin Boulevard	Suite 250	Pepper Pike	OH	44124		216-514-4935	216-514-4936	jml@ml-legal.com lmc@ml-legal.com	Counsel to Venture Plastics
Mastromarco & Jahn, P.C.	Victor J. Mastromarco, Jr.	1024 North Michigan Avenue	P.O. Box 3197	Saginaw	MI	48605-3197		989-752-1414		vmastromar@aol.com	Counsel to H.E. Services Company and Robert Backie and Counsel to Cindy Palmer, Personal Representative to the Estate of Michael Palmer
Masuda Funai Eifert & Mitchell, Ltd.	Gary D. Santella	203 North LaSalle Street	Suite 2500	Chicago	IL	60601-1262		312-245-7500	312-245-7467	gsantella@masudafunai.com jgtougas@mayerbrownrowe.com	Counsel to NDK America, Inc./NDK Crystal, Inc.; Foster Electric USA, Inc.; JST Corporation; Nichicon (America) Corporation; Taiho Corporation of America; American Aikoku Alpha, Inc.; Sagami America, Ltd.; SL America, Inc./SL Tennessee, LLC and Hosiden America Corporation
Mayer, Brown, Rowe & Maw LLP	Jeffrey G. Tougas	1675 Broadway		New York	NY	10019		212-262-1910	212-506-2500	jgtougas@mayerbrownrowe.com	Counsel to Bank of America, N.A.
Mayer, Brown, Rowe & Maw LLP	Raniero D'Aversa, Jr.	1675 Broadway		New York	NY	10019		212-262-1910	212-506-2500	rdaversa@mayerbrown.com	Counsel to Bank of America, N.A.
McCarter & English, LLP	David J. Adler, Jr. Esq.	245 Park Avenue, 27th Floor		New York	NY	10167		212-609-6800	212-609-6921	dadler@mccarter.com	Counsel to Ward Products, LLC
McCarter & English, LLP	Eduardo J. Glas, Esq.	Four Gateway Center	100 Mulberry Street	Newark	NJ	07102-4096		913-622-4444	973-624-7070	eglas@mccarter.com	Counsel to General Products Delaware Corporation
McCarthy Tetrault LLP	John J. Salmas Lorne P. Salzman	66 Wellington Street West	Suite 4700	Toronto	Ontario	M5K 1E6		416-362-1812	416-868-0673	jsalmas@mccarthy.ca lsalzman@mccarthy.ca	Counsel to Themselves (McCarthy Tetrault LLP)
McDermott Will & Emery LLP	James M. Sullivan	340 Madison Avenue		New York	NY	10017		212-547-5477	212-547-5444	jmsullivan@mwe.com	Counsel to Linear Technology Corporation, National Semiconductor Corporation; Timken Corporation
McDermott Will & Emery LLP	Stephen B. Selbst	340 Madison Avenue		New York	NY	10017		212-547-5400	212-547-5444	sselbst@mwe.com	Counsel to National Semiconductor Corporation
McDonald Hopkins Co., LPA	Scott N. Opincar, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	OH	44114		216-348-5400	216-348-5474	sopincar@mcdonaldhopkins.com	Counsel to Republic Engineered Products, Inc.
McDonald Hopkins Co., LPA	Shawn M. Riley, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	OH	44114		216-348-5400	216-348-5474	sriley@mcdonaldhopkins.com	Counsel to Republic Engineered Products, Inc.
McElroy, Deutsch, Mulvaney & Carpenter, LLP	Jeffrey Bernstein, Esq.	Three Gateway Center	100 Mulberry Street	Newark	NJ	07102-4079		973-622-7711	973-622-5314	jbernstein@mdmc-law.com	Counsel to New Jersey Self-Insurers Guaranty Association
McGuirewoods LLP	Aaron G McCollough Esq	One James Center	901 East Cary Street	Richmond	VA	23219-4030		804-775-1000	804-775-1061	amccollough@mcguirewoods.com	Counsel to Siemens Energy & Automation, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Meyer, Suozzi, English & Klein, P.C.	Hanan Kolko	1350 Broadway	Suite 501	New York	NY	10018		212-239-4999	212-239-1311	hkolko@msek.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Meyer, Suozzi, English & Klein, P.C.	Lowell Peterson, Esq.	1350 Broadway	Suite 501	New York	NY	10018		212-239-4999	212-239-1311	lpeterson@msek.com	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO
Meyers, Rodbell & Rosenbaum, P.A.	M. Evan Meyers	Berkshire Building	6801 Kenilworth Avenue, Suite 400	Riverdale Park	MD	20737-1385		301-699-5800		emeyers@mrrlaw.net	Counsel to Prince George County, Maryland
Meyers, Rodbell & Rosenbaum, P.A.	Robert H. Rosenbaum	Berkshire Building	6801 Kenilworth Avenue, Suite 400	Riverdale Park	MD	20737-1385		301-699-5800		rosenbaum@mrrlaw.net	Counsel to Prince George County, Maryland
Michael Cox		Cadillac Place	3030 W. Grand Blvd., Suite 10-200	Detroit	MI	48202		313-456-0140		miag@michigan.gov	Attorney General for State of Michigan, Department of Treasury
Michigan Department of Labor and Economic Growth, Worker's Compensation Agency	Dennis J. Raterink	PO Box 30736		Lansing	MI	48909-7717		517-373-1820	517-373-2129	raterinkd@michigan.gov	Assistant Attorney General for Worker's Compensation Agency
Michigan Department of Labor and Economic Growth, Worker's Compensation Agency	Michael Cox	PO Box 30736		Lansing	MI	48909-7717		517-373-1820	517-373-2129	miag@michigan.gov	Attorney General for Worker's Compensation Agency
Michigan Heritage Bank	Janice M. Donahue	28300 Orchard Lake Rd	Ste 200	Farmington Hills	MI	48334		248-538-2529	248-786-3596	jdonahue@miheritage.com	Counsel to Michigan Heritage Bank; MHB Leasing, Inc.
Miles & Stockbridge, P.C.	Thomas D. Renda	10 Light Street		Baltimore	MD	21202		410-385-3418	410-385-3700	trenda@milesstockbridge.com	Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Alumunim Ellay Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, Inc., Emhart Technologies LLL and Adell Plastics, Inc.
Miller Johnson	Thomas P. Sarb		Suite 800, PO Box 306	Grand Rapids	MI	49501-0306		616-831-1748	616-988-1748	sarbt@millerjohnson.com	Counsel to Pridgeon & Clay, Inc.
Miller, Canfield, Paddock and Stone, P.L.C.	Robert D. Wolford	250 Monroe Avenue, N.W.		Grand Rapids	MI	49501-0306		616-831-1726	616-988-1726	wolfordr@millerjohnson.com	Counsel to Wells Operating Partnership, LP
Miller, Canfield, Paddock and Stone, P.L.C.	Jonathan S. Green	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-496-8452	313-496-7997	greenj@millercanfield.com	Counsel to Niles USA Inc.; Techcentral, LLC; The Bartech Group, Inc.; Fischer Automotive Systems
Miller, Canfield, Paddock and Stone, P.L.C.	Timothy A. Fusco	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-496-8435	313-496-8453	fusco@millercanfield.com	Counsel to Hitachi Automotive Products (USA), Inc. and Conceria Pasubio
Mintz, Levin, Cohn, Ferris Glovsky and Pepco, P.C.	Paul J. Ricotta	One Financial Center		Boston	MA	02111		617-542-6000	617-542-2241	pricotta@mintz.com pricotta@mintz.com	Counsel to Hitachi Automotive Products (USA), Inc. and Conceria Pasubio
Molex Connector Corp	Jeff Ott	2222 Wellington Ct.		Lisle	IL	60532		630-527-4254	630-512-8610	Jeff.Ott@molex.com	Counsel to Molex Connector Corp
Morgan, Lewis & Bockius LLP	Andrew D. Gottfried	101 Park Avenue		New York	NY	10178-0060		212-309-6000	212-309-6001	agottfried@morganlewis.com	Counsel to ITT Industries, Inc.; Hitachi Chemical (Singapore), Ltd.
Morgan, Lewis & Bockius LLP	Menachem O. Zelmanovitz	101 Park Avenue		New York	NY	10178		212-309-6000	212-309-6001	mzelmanovitz@morganlewis.com gm	Counsel to Hitachi Chemical (Singapore) Pte, Ltd.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Morgan, Lewis & Bockius LLP	Richard W. Esterkin, Esq.	300 South Grand Avenue		Los Angeles	CA	90017		213-612-1163	213-612-2501	resterkin@morganlewis.com	Counsel to Sumitomo Corporation
Moritt Hock Hamroff & Horowitz LLP	Leslie Ann Berkoff	400 Garden City Plaza		Garden City	NY	11530		516-873-2000		lberkoff@moritthock.com	Counsel to Standard Microsystems Corporation and its direct and indirect subsidiaries Oasis Silicon Systems AG and SMC NA Automotive, LLC (successor-in-interest to Oasis Silicon Systems, Inc.)
Morrison Cohen LLP	Michael R. Dal Lago	909 Third Avenue		New York	NY	10022		212-735-8757	917-522-3157	mdallago@morrisoncohen.com	Counsel to Blue Cross and Blue Shield of Michigan
Munsch Hardt Kopf & Harr, P.C.	Raymond J. Urbanik, Esq., Joseph J. Wielebinski, Esq. and Davor Rukavina, Esq.	3800 Lincoln Plaza	500 North Akard Street	Dallas	RX	75201-6659		214-855-7590 214-855-7561 214-855-7587	214-855-7584	rurbanik@munsch.com jwielebinski@munsch.com drukavina@munsch.com	Counsel to Texas Instruments Incorporated
Nantz, Litowich, Smith, Girard & Hamilton, P.C.	Sandra S. Hamilton	2025 East Beltline, S.E.	Suite 600	Grand Rapids	MI	49546		616-977-0077	616-977-0529	sandy@nlsq.com	Counsel to Lankfer Diversified Industries, Inc.
Nathan, Neuman & Nathan, P.C.	Kenneth A. Nathan	29100 Northwestern Highway	Suite 260	Southfield	MI	48034		248-351-0099	248-351-0487	Knathan@nathanneuman.com	Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. and Etkin Real Properties
National City Commercial Capital	Lisa M. Moore	995 Dalton Avenue		Cincinnati	OH	45203		513-455-2390	866-298-4481	lisa.moore2@nationalcity.com	Vice President and Senior Counsel to National City Commercial Capital
Nelson Mullins Riley & Scarborough	George B. Cauthen	1320 Main Street, 17th Floor	PO Box 11070	Columbia	SC	29201		803-7255-9425	803-256-7500	george.cauthen@nelsonmullins.com	Counsel to Datwyler Rubber & Plastics, Inc.; Datwyler, Inc.; Datwyler i/o devices (Americas), Inc.; Rothrist Tube (USA), Inc.
New Jersey Attorney General's Office Division of Law	Tracy E Richardson Deputy Attorney General	R.J. Hughes Justice Complex	25 Market St P.O. Box 106	Trenton	NJ	08628-0106		609-292-1537	609-777-3055	tracy.richardson@dol.lps.state.nj.us	Deputy Attorney General - State of New Jersey Division of Taxation
Nix, Patterson & Roach, L.L.P.	Bradley E. Beckworth	205 Linda Drive		Daingerfield	TX	75638		903-645-7333	903-645-4415	bbeckworth@nixlawfirm.com	Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Nix, Patterson & Roach, L.L.P.	Jeffrey J. Angelovich	205 Linda Drive		Daingerfield	TX	75638		903-645-7333	903-645-4415	jangelovich@nixlawfirm.com	Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Nix, Patterson & Roach, L.L.P.	Susan Whatley	205 Linda Drive		Daingerfield	TX	75638		903-645-7333	903-645-4415	susanwhatley@nixlawfirm.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
North Point	David G. Heiman	901 Lakeside Avenue		Cleveland	OH	44114		216-586-3939	216-579-0212	dgheman@jonesday.com	Counsel to WL. Ross & Co., LLC
Office of the Chapter 13 Trustee	Camille Hope	P.O. Box 954		Macon	GA	31202		478-742-8706	478-746-4488	cahope@chapter13macon.com	Office of the Chapter 13 Trustee
Office of the Texas Attorney General	Jay W. Hurst	P.O. Box 12548		Austin	TX	78711-2548		512-475-4861	512-482-8341	jay.hurst@oag.state.tx.us	Counsel to The Texas Comptroller of Public Accounts
Ohio Environmental Protection Agency	c/o Michelle T. Sutter	Principal Assistant Attorney General Environmental Enforcement Section	30 E Broad St 25th Fl	Columbus	OH	43215		614-466-2766	614-752-2441	msutter@ag.state.oh.us	Attorney for State of Ohio, Environmental Protection Agency
Orbotech, Inc.	Michael M. Zizza, Legal Manager	44 Manning Road		Billerica	MA	01821		978-901-5025	978-667-9969	michaelz@orbotech.com	Company
Orrick, Herrington & Sutcliffe LLP	Alyssa Englund, Esq.	666 Fifth Avenue		New York	NY	10103		212-506-5187	212-506-5151	aenglund@orrick.com	Counsel to America President Lines, Ltd. And APL Co. Pte Ltd.
Orrick, Herrington & Sutcliffe LLP	Frederick D. Holden, Jr., Esq.	405 Howard Street		San Francisco	CA	94105		415-773-5700	415-773-5759	fholden@orrick.com	Counsel to America President Lines, Ltd. And APL Co. Pte Ltd.
Orrick, Herrington & Sutcliffe LLP	Jonathan P. Guy	Columbia Center	1152 15th St NW	Washington	DC	20005-1706		202-339-8400	202-339-8500	jguy@orrick.com	Counsel to Westwood Associates, Inc.
Orrick, Herrington & Sutcliffe LLP	Richard H. Wyron	Columbia Center	1152 15th St NW	Washington	DC	20005-1706		202-339-8400	202-339-8500	rwron@orrick.com	Counsel to Westwood Associates, Inc.
Pachulski Stang Ziehl & Jones LLP	Michael R. Seidl	919 N. Market Street, 17th Floor	P.O. Box 8705	Wilmington	DE	19899-8705		302-652-4100	302-652-4400	mseidl@pszilaw.com	Counsel for Essex Group, Inc.
Pachulski Stang Ziehl & Jones LLP	Robert J. Feinstein Ilan D. Scharf	780 Third Avenue, 36th Floor		New York	NY	10017-2024		212-561-7700	212-561-7777	rfeinstein@pszilaw.com lscharf@pszilaw.com	Counsel for Essex Group, Inc.
Patterson Belknap Webb & Tyler LLP	David W. Dykhous Phyllis S. Wallitt	1133 Avenue of the Americas		New York	NY	10036-6710		212-336-2000	212-336-2222	wdykhous@pbwt.com	Attorneys for Fry's Metals Inc. and Specialty Coatings Systems Eft
Paul, Weiss, Rifkind, Wharton & Garrison	Andrew N. Rosenberg Justin G. Brass	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	212-757-3990	arosenberg@paulweiss.com jbrass@paulweiss.com	Counsel to Merrill Lynch, Pierce, Fenner & Smith, Incorporated
Paul, Weiss, Rifkind, Wharton & Garrison	Douglas R. Davis	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	212-757-3990	ddavis@paulweiss.com	Counsel to Noma Company and General Chemical Performance Products LLC
Paul, Weiss, Rifkind, Wharton & Garrison	Elizabeth R. McColm	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	212-757-3990	emccolm@paulweiss.com	Counsel to Noma Company and General Chemical Performance Products LLC
Paul, Weiss, Rifkind, Wharton & Garrison	Stephen J. Shimshak	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3133	212-373-2136	sshimshak@paulweiss.com	Counsel to Ambrake Corporation
Peggy Housner		Cadillac Place	3030 W. Grand Blvd., Suite 10-200	Detroit	MI	48202		313-456-0140		housnerp@michigan.gov	Assistant Attorney General for State of Michigan, Department of Treasury
Pepe & Hazard LLP	Kristin B. Mayhew	30 Jelliff Lane		Southport	CT	06890-1436		203-319-4022	203-259-0251	kmayhew@pepehazard.com	Counsel for Illinois Tool Works Inc., Illinois Tool Works for Hobart Brothers Co., Hobart Brothers Company, ITW Food Equipment Group LLC and Tri-Mark, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Pepper, Hamilton LLP	Anne Marie Aaronson	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	215-981-4750	aaronsona@pepperlaw.com	Counsel to Capro, Ltd, Teleflex Automotive Manufacturing Corporation and Teleflex Incorporated d/b/a Teleflex Morse (Capro)
Pepper, Hamilton LLP	Francis J. Lawall	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	215-981-4750	lawallf@pepperlaw.com	Counsel to Capro, Ltd, Teleflex Automotive Manufacturing Corporation and Teleflex Incorporated d/b/a Teleflex Morse (Capro)
Pepper, Hamilton LLP	Henry Jaffe	1313 Market Street	PO Box 1709	Wilmington	DE	19899-1709		302-777-6500	302-421-8390	jaffeh@pepperlaw.com	Counsel to SKF USA, Inc.
Pepper, Hamilton LLP	Linda J. Casey	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	215-981-4750	caseyl@pepperlaw.com	Counsel to SKF USA, Inc.
Pierce Atwood LLP	Jacob A. Manheimer	One Monument Square		Portland	ME	04101		207-791-1100	207-791-1350	jmanheimer@pierceatwood.com	Counsel to FCI Canada, Inc.; FCI Electronics Mexido, S. de R.L. de C.V.; FCI USA, Inc.; FCI Brasil, Ltda; FCI Automotive Deutschland GmbH; FCI Italia S. p.A.
Pierce Atwood LLP	Keith J. Cunningham	One Monument Square		Portland	ME	04101		207-791-1100	207-791-1350	kcunningham@pierceatwood.com	Counsel to FCI Canada, Inc.; FCI Electronics Mexido, S. de R.L. de C.V.; FCI USA, Inc.; FCI Brasil, Ltda; FCI Automotive Deutschland GmbH; FCI Italia S. p.A.
Pietragallo Bosick & Gordon LLP	Richard J. Parks	54 Buhl Blvd		Sharon	PA	16146		724-981-1397	724-981-1398	rip@pbandg.com	Counsel to Ideal Tool Company, Inc.
Pillsbury Winthrop Shaw Pittman LLP	Karen B. Dine	1540 Broadway		New York	NY	10036-4039		212-858-1000	212-858-1500	karen.dine@pillsburylaw.com	Counsel to Clarion Corporation of America, Hyundai Motor Company and Hyundai Motor America
Pillsbury Winthrop Shaw Pittman LLP	Margot P. Erlich	1540 Broadway		New York	NY	10036-4039		212-858-1000	212-858-1500	margot.erlich@pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Pillsbury Winthrop Shaw Pittman LLP	Mark D. Houle	650 Town Center Drive	Ste 550	Costa Mesa	CA	92626-7122		714-436-6800	714-436-2800	mark.houle@pillsburylaw.com	Counsel to Clarion Corporation of America, Hyundai Motor Company and Hyundai Motor America
Pillsbury Winthrop Shaw Pittman LLP	Richard L. Epling	1540 Broadway		New York	NY	10036-4039		212-858-1000	212-858-1500	richard.epling@pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Pillsbury Winthrop Shaw Pittman LLP	Robin L. Spear	1540 Broadway		New York	NY	10036-4039		212-858-1000	212-858-1500	robin.spear@pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Porzio, Bromberg & Newman, P.C.	Brett S. Moore, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960		973-538-4006	973-538-5146	bsmoore@pbnlaw.com	
Porzio, Bromberg & Newman, P.C.	John S. Mairo, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960		973-538-4006	973-538-5146	jsmairo@pbnlaw.com	Counsel to Neuman Aluminum Automotive, Inc. and Neuman Aluminum Impact Extrusion, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Previant, Goldberg, Uelman, Gratz, Miller & Brueggeman, S.C.	Jill M. Hartley and Marianne G. Robbins	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	414-271-6308	jh@previant.com mgr@previant.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
PriceWaterHouseCoopers	Enrique Bujidos	Almagro	40	Madrid		28010	Spain	34 915 684 356		enrique.bujidos@es.pwc.com	Representative to DASE
QAD, Inc.	Jason Pickering, Esq.	10,000 Midlantic Drive		Mt. Laurel	NJ	08054		856-840-2489	856-840-2740	jkp@qad.com	Counsel to QAD, Inc.
Quadrangle Debt Recovery Advisors LLC	Andrew Herenstein	375 Park Avenue, 14th Floor		New York	NY	10152		212-418-1742	866-741-2505	andrew.herenstein@quadranglegroup.com	Counsel to Quadrangle Debt Recovery Advisors LLC
Quadrangle Group LLC	Patrick Bartels	375 Park Avenue, 14th Floor		New York	NY	10152		212-418-1748	866-552-2052	patrick.bartels@quadranglegroup.com	Counsel to Quadrangle Group LLC
Quarles & Brady Streich Lang LLP	John A. Harris	Renaissance One	Two North Central Avenue	Phoenix	AZ	85004-2391		602-229-5200	602-229-5690	jharris@quarles.com	Counsel to Semiconductor Components Industries, Inc.
Quarles & Brady Streich Lang LLP	Kasey C. Nye	One South Church Street		Tucson	AZ	85701		520-770-8717	520-770-2203	knve@quarles.com	Counsel to Offshore International, Inc.; Maquilas Teta Kawi, S.A. de C.V.; On Semiconductor Corporation
Quarles & Brady Streich Lang LLP	Roy Prange	33 E Main St Ste 900		Madison	WI	53703-3095		608-283-2485	608-294-4920	rlp@quarles.com	Counsel for Flambeau Inc.
Quarles & Brady Streich Lang LLP	Scott R. Goldberg	Renaissance One	Two North Central Avenue	Phoenix	AZ	85004-2391		602-229-5200	602-229-5690	sgoldeber@quarles.com	Counsel to Semiconductor Components Industries, Inc.
Reed Smith	Elena Lazarou	599 Lexington Avenue	29th Street	New York	NY	10022		212-521-5400	212-521-5450	elazarou@reedsmith.com	Counsel to General Electric Capital Corporation, Strategic Asset Finance.
Riddell Williams P.S.	Joseph E. Shickich, Jr.	1001 4th Ave.	Suite 4500	Seattle	WA	98154-1195		206-624-3600	206-389-1708	jshickich@riddellwilliams.com	Counsel to Microsoft Corporation; Microsoft Licensing, GP
Rieck and Crotty PC	Jerome F Crotty	55 West Monroe Street	Suite 3390	Chicago	IL	60603		312-726-4646	312-726-0647	jcrotty@rieckcrotty.com	Counsel to Mary P. O'Neill and Liam P. O'Neill
Rierner & Braunstein LLP	Mark S. Scott	Three Center Plaza		Boston	MA	02108		617-523-9000	617-880-3456	msscott@riernerlaw.com	Counsel to ICX Corporation
Riverside Claims LLC	Holly Rogers	2109 Broadway	Suite 206	New York	NY	10023		212-501-0990	212-501-7088	holly@regencap.com	Riverside Claims LLC
Robinson, McFadden & Moore, P.C.	Annemarie B. Mathews	P.O. Box 944		Columbia	SC	29202		803-779-8900	803-771-9411	amathews@robinsonlaw.com	Counsel to Blue Cross Blue Shield of South Carolina
Ropes & Gray LLP	Gregory O. Kaden	One International Place		Boston	MA	02110-2624		617-951-7000	617-951-7050	gregory.kaden@ropesgray.com	Attorneys for D-J, Inc.
Ropes & Gray LLP	Marc E. Hirschfield	45 Rockefeller Plaza		New York	NY	10111-0087		212-841-5700	212-841-5725	marc.hirschfield@ropesgray.com	Attorneys for D-J, Inc.
Rosen Slome Marder LLP	Thomas R. Slome	333 Earle Ovington Boulevard	Suite 901	Uniondale	NY	11533		516-227-1600		tslome@rsmllp.com	Counsel to JAE Electronics, Inc.
Russell Reynolds Associates, Inc.	Charles E. Boulbol, P.C.	26 Broadway, 17th Floor		New York	NY	10004		212-825-9457	212-825-9414	rtrack@msn.com	Counsel for Pamela Gellar Counsel to Russell Reynolds Associates, Inc.
Sachnoff & Weaver, Ltd	Charles S. Schulman	10 South Wacker Drive	40th Floor	Chicago	IL	60606		312-207-1000	312-207-6400	agelman@sachnoff.com	Counsel to Infineon Technologies North America Corporation
Satterlee Stephens Burke & Burke LLP	Christopher R. Belmonte	230 Park Avenue		New York	NY	10169		212-818-9200	212-818-9606	cbelmonte@ssbb.com	Counsel to Moody's Investors Service
Satterlee Stephens Burke & Burke LLP	Pamela A. Bosswick	230 Park Avenue		New York	NY	10169		212-818-9200	212-818-9606	pbosswick@ssbb.com	Counsel to Moody's Investors Service
Schafer and Weiner PLLC	Daniel Weiner	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340		dweiner@schaferandweiner.com	Counsel to Dott Industries, Inc.
Schafer and Weiner PLLC	Howard Borin	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340		hborin@schaferandweiner.com	Counsel to Dott Industries, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Schafer and Weiner PLLC	Ryan Heilman	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340		rheilman@schaferandweiner.com	Counsel to Dott Industries, Inc.
Schiff Hardin LLP	Eugene J. Geekie, Jr.	7500 Sears Tower		Chicago	IL	60606		312-258-5635	312-258-5600	egeekie@schiffhardin.com	Counsel to Means Industries
Schiffrin & Barroway, LLP	Michael Yarnoff	280 King of Prussia Road		Radnor	PA	19087		610-667-7056	610-667-7706	myarnoff@sbclasslaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Schiffrin & Barroway, LLP	Sean M. Handler	280 King of Prussia Road		Radnor	PA	19087		610-667-7706	610-667-7056	shandler@sbclasslaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Schulte Roth & Sabel LLP	James T. Bentley	919 Third Avenue		New York	NY	10022		212-756-2273	212-593-5955	james.bentley@srz.com	Counsel to Panasonic Automotive Systems Company of America
Schulte Roth & Sabel LLP	Michael L. Cook	919 Third Avenue		New York	NY	10022		212-756-2000	212-595-5955	michael.cook@srz.com	Counsel to Panasonic Automotive Systems Company of America; D.C. Capital Partners, L.P.
Schulte Roth & Sabel LLP	Carol Weiner Levy	919 Third Avenue		New York	NY	10022		212-756-2000	212-595-5955	carol.weiner.levy@srz.com	Counsel to D.C. Capital Partners, L.P.
Seyfarth Shaw LLP	Paul M. Baisier, Esq.	1545 Peachtree Street, N.E.	Suite 700	Atlanta	GA	30309-2401		404-885-1500	404-892-7056	pbaisier@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405		212-218-5500	212-218-5526	rdremluk@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Seyfarth Shaw LLP	William J. Hanlon	World Trade Center East	Two Seaport Lane, Suite 300	Boston	MA	02210		617-946-4800	617-946-4801	whanlon@seyfarth.com	Counsel to le Belier/LBQ Foundry S.A. de C.V.
Sheehan Phinney Bass + Green Professional Association	Bruce A. Harwood	1000 Elm Street	P.O. Box 3701	Manchester	NH	03105-3701		603-627-8139	603-627-8121	bharwood@sheehan.com	Counsel to Source Electronics, Inc.
Sheldon S. Toll PLLC	Sheldon S. Toll	2000 Town Center	Suite 2550	Southfield	MI	48075		248-358-2460	248-358-2740	jawtoll@comcast.net	Counsel to Milwaukee Investment Company
Sheppard Mullin Richter & Hampton LLP	Eric Waters	30 Rockefeller Plaza	24th Floor	New York	NY	10112		212-332-3800	212-332-3888	ewaters@sheppardmullin.com	Counsel to Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Malani J. Sternstein	30 Rockefeller Plaza	24th Floor	New York	NY	10112		212-332-3800	212-332-3888	msternstein@sheppardmullin.com	Counsel to International Rectifier Corp. and Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Theodore A. Cohen	333 South Hope Street	48th Floor	Los Angeles	CA	90071		213-620-1780	213-620-1398	tcohen@sheppardmullin.com	Counsel to Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Theresa Wardle	333 South Hope Street	48th Floor	Los Angeles	CA	90071		213-620-1780	213-620-1398	twardle@sheppardmullin.com	Counsel to International Rectifier Corp.
Sher, Garner, Cahill, Richter, Klein & Hilbert, LLC	Robert P. Thibeaux	5353 Essen Lane	Suite 650	Baton Rouge	LA	70809		225-757-2185	225-757-7674	rthibeaux@shergarner.com	Counsel to Gulf Coast Bank & Trust Company
Sher, Garner, Cahill, Richter, Klein & Hilbert, LLC	Robert P. Thibeaux	909 Poydras Street	28th Floor	New Orleans	LA	70112-1033		504-299-2100	504-299-2300	rthibeaux@shergarner.com	Counsel to Gulf Coast Bank & Trust Company
Sills, Cummis Epstein & Gross, P.C.	Andrew H. Sherman	30 Rockefeller Plaza		New York	NY	10112		212-643-7000	212-643-6500	asherman@sillscummis.com	Counsel to Hewlett-Packard Financial Services Company
Sills, Cummis Epstein & Gross, P.C.	Jack M. Zackin	30 Rockefeller Plaza		New York	NY	10112		212-643-7000	212-643-6500	jzackin@sillscummis.com	Counsel to Hewlett-Packard Financial Services Company
Sills, Cummis Epstein & Gross, P.C.	Valerie A Hamilton Simon Kimmelman	650 College Rd E		Princeton	NJ	08540		609-227-4600	609-227-4646	vhamilton@sillscummis.com skimmelman@sillscummis.com	Counsel to Doosan Infracore America Corp.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Silver Point Capital, L.P.	Chaim J. Fortgang	Two Greenwich Plaza	1st Floor	Greenwich	CT	06830		203-542-4216	203-542-4100	cfortgang@silverpointcapital.com	Counsel to Silver Point Capital, L.P.
Smith, Gambrell & Russell, LLP	Barbara Ellis-Monro	1230 Peachtree Street, N.E.	Suite 3100	Atlanta	GA	30309		404-815-3500	404-815-3509	bellis-monro@sgrlaw.com	Counsel to Southwire Company
Smith, Katzenstein & Furlow LLP	Kathleen M. Miller	800 Delaware Avenue, 7th Floor	P.O. Box 410	Wilmington	DE	19899		302-652-8400	302-652-8405	kmiller@skfdelaware.com	Counsel to Airgas, Inc.
Sonnenschein Nath & Rosenthal LLP	D. Farrington Yates	1221 Avenue of the Americas	24th Floor	New York	NY	10020		212-768-6700	212-768-6800	fyates@sonnenschein.com	Counsel to Molex, Inc. and INA USA, Inc. and United Plastics Group
Sonnenschein Nath & Rosenthal LLP	Monika J. Machen	8000 Sears Tower	233 South Wacker Drive	Chicago	IL	60606		312-876-8000	312-876-7934	mmachen@sonnenschein.com	Counsel to United Plastics Group
Sonnenschein Nath & Rosenthal LLP	Robert E. Richards	8000 Sears Tower	233 South Wacker Drive	Chicago	IL	60606		312-876-8000	312-876-7934	richards@sonnenschein.com	Counsel to Molex, Inc. and INA USA, Inc.
Squire, Sanders & Dempsey L.L.P.	Penn Ayers Butler	600 Hansen Way		Palo Alto	CA	94304		650-856-6500	650-843-8777	pabutler@ssd.com	Counsel to Furukawa Electric Co., Ltd. And Furukawa Electric North America, APD Inc.
State of California Office of the Attorney General	Sarah E. Morrison	Deputy Attorney General	300 South Spring Street Ste 1702	Los Angeles	CA	90013		213-897-2640	213-897-2802	sarah.morrison@doj.ca.gov	Attorneys for the State of California Department of Toxic Substances Control
State of Michigan Department of Labor & Economic Growth, Unemployment Insurance Agency	Roland Hwang Assistant Attorney General	3030 W. Grand Boulevard	Suite 9-600	Detroit	MI	48202		313-456-2210	313-456-2201	hwangr@michigan.gov	Assistant Attorney General for State of Michigan, Unemployment Tax Office of the Department of Labor & Economic Growth, Unemployment Insurance Agency
Steel Technologies, Inc.	John M. Baumann	15415 Shelbyville Road		Louisville	KY	40245		502-245-0322	502-245-0542	jmbaumann@steeltechnologies.com	Counsel to Steel Technologies, Inc.
Stein, Rudser, Cohen & Magid LLP	Robert F. Kidd	825 Washington Street	Suite 200	Oakland	CA	94607		510-287-2365	510-987-8333	rkidd@srcm-law.com	Counsel to Excel Global Logistics, Inc.
Sterns & Weinroth, P.C.	Jeffrey S. Posta Michael A Spero Simon Kimmelman Valerie A Hamilton	50 West State Street, Suite 1400	PO Box 1298	Trenton	NJ	08607-1298		609-392-2100	609-392-7956	jposta@sternslaw.com jspecf@sternslaw.com	Counsel to Doosan Infracore America Corp.
Stevens & Lee, P.C.	Chester B. Salomon, Esq. Constantine D. Pourakis, Esq.	485 Madison Avenue	20th Floor	New York	NY	10022		212-319-8500	212-319-8505	cs@stevenslee.com cp@stevenslee.com	Counsel to Tonolli Canada Ltd.; VJ Technologies, Inc. and V.J. ElectroniX, Inc.
Stinson Morrison Hecker LLP	Mark A. Shaiken	1201 Walnut Street		Kansas City	MO	64106		816-842-8600	816-691-3495	mshaiken@stinsonmoheck.com	Counsel to Thyssenkrupp Waupaca, Inc. and Thyssenkrupp Stahl Company
Stites & Harbison PLLC	Madison L. Cashman	424 Church Street	Suite 1800	Nashville	TN	37219		615-244-5200	615-782-2371	robert.goodrich@stites.com	Counsel to Setech, Inc.
Stites & Harbison PLLC	Robert C. Goodrich, Jr.	424 Church Street	Suite 1800	Nashville	TN	37219		615-244-5200	615-782-2371	madison.cashman@stites.com	Counsel to Setech, Inc.
Stites & Harbison, PLLC	W. Robinson Beard, Esq.	400 West Market Street		Louisville	KY	40202		502-681-0448 502-587-3400	502-779-8274 502-587-6391	wbeard@stites.com loucourtsum@stites.com	Counsel to WAKO Electronics (USA), Inc., Ambrake Corporation, and Akebona Corporation (North America)

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Stroock & Stroock & Lavan, LLP	Kristopher M. Hansen	180 Maiden Lane		New York	NY	10038		212-806-5400	212-806-6006	khansen@stroock.com	Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. and Etkin Real Properties
Taft, Stettinius & Hollister LLP	Richard L. Ferrell	425 Walnut Street	Suite 1800	Cincinnati	OH	45202-3957		513-381-2838		ferrell@taftlaw.com	Counsel to Wren Industries, Inc.
Taft, Stettinius & Hollister LLP	W Timothy Miller Esq	425 Walnut Street	Suite 1800	Cincinnati	OH	45202		513-381-2838	513-381-0205	miller@taftlaw.com	Counsel to Select Industries Corporation and Gobar Systems, Inc.
Tennessee Department of Revenue	Marvin E. Clements, Jr.	c/o TN Attorney General's Office, Bankruptcy Division	PO Box 20207	Nashville	TN	37202-0207		615-532-2504	615-741-3334	marvin.clements@state.tn.us	Tennessee Department of Revenue
Terra Law LLP	David B. Draper	60 S. Market Street	Suite 200	San Jose	CA	95113		408-299-1200	408-998-4895	ddraper@terra-law.com	Counsel to Maxim Integrated Products, Inc.
Thacher Proffitt & Wood LLP	Jonathan D. Forstot	Two World Financial Center		New York	NY	10281		212-912-7679	212-912-7751	jforstot@tpw.com	Counsel to TT Electronics, Plc
Thacher Proffitt & Wood LLP	Louis A. Curcio	Two World Financial Center		New York	NY	10281		212-912-7607	212-912-7751	lcurcio@tpw.com	Counsel to TT Electronics, Plc
The Furukawa Electric Co., Ltd.	Mr. Tetsuhiro Niizeki	6-1 Marunouchi	2-Chrome, Chiyoda-ku	Tokyo	Japan	100-8322			81-3-3286-3919	niizeki.tetsuhiro@furukawa.co.jp	Legal Department of The Furukawa Electric Co., Ltd.
The Timken Corporation BIC - 08	Robert Morris	1835 Dueber Ave. SW	PO Box 6927	Canton	OH	44706-0927		330-438-3000	1-330-471-4388	robert.morris@timken.com	Representative for Timken Corporation
Thelen Reid Brown Raysman & Steiner LLP	David A. Lowenthal	875 Third Avenue		New York	NY	10022		212-603-2000	212-603-2001	dlowenthal@thelenreid.com	Counsel to American Finance Group, Inc. d/b/a Guaranty Capital Corporation and Oki Semiconductor Company
Thompson & Knight	Rhett G. Cambell	333 Clay Street	Suite 3300	Houston	TX	77002		713-654-1871	713-654-1871	rhett.campbell@tklaw.com	Counsel to STMicroelectronics, Inc.
Thompson & Knight LLP	Ira L. Herman	919 Third Avenue	39th Floor	New York	NY	10022-3915		212-751-3045	214-999-9139	ira.herman@tklaw.com	Counsel to Victory Packaging
Thompson & Knight LLP	John S. Brannon	1700 Pacific Avenue	Suite 3300	Dallas	TX	75201-4693		214-969-1505	214-969-1609	john.brannon@tklaw.com	Counsel to Victory Packaging
Thurman & Phillips, P.C.	Ed Phillips, Jr.	8000 IH 10 West	Suite 1000	San Antonio	TX	78230		210-341-2020	210-344-6460	ephillips@thurman-phillips.com	Counsel to Royberg, Inc. d/b/a Precision Mold & Tool and d/b/a Precision Mold and Tool Group
Todd & Levi, LLP	Jill Levi, Esq.	444 Madison Avenue	Suite 1202	New York	NY	10022		212-308-7400		jlevi@toddleivi.com	Counsel to Bank of Lincolnwood
Tyler, Cooper & Alcorn, LLP	W. Joe Wilson	City Place	35th Floor	Hartford	CT	06103-3488		860-725-6200	860-278-3802	jwilson@tylercooper.com	Counsel to Barnes Group, Inc.
Underberg & Kessler, LLP	Helen Zamboni	300 Bausch & Lomb Place		Rochester	NY	14604		585-258-2800	585-258-2821	hzamboni@underbergkessler.com	Counsel to McAlpin Industries, Inc.
Union Pacific Railroad Company	Mary Ann Kilgore	1400 Douglas Street	MC 1580	Omaha	NE	68179		402-544-4195	402-501-0127	mkilgore@UP.com	Counsel to Union Pacific Railroad Company
Varnum, Riddering, Schmidt & Howlett LLP	Michael S. McElwee	Bridgewater Place	P.O. Box 352	Grand Rapids	MI	49501-0352		616-336-6827	616-336-7000	msmcelwee@varnumlaw.com	Co-Counsel to Tower Automotive, Inc.
Wachtell, Lipton, Rosen & Katz	Emil A. Kleinhaus	51 West 52nd Street		New York	NY	10019-6150		212-403-1000	212-403-2000	EAKleinhaus@wlrk.com	Counsel to Capital Research and Management Company
Wachtell, Lipton, Rosen & Katz	Richard G. Mason	51 West 52nd Street		New York	NY	10019-6150		212-403-1000	212-403-2000	RGMason@wlrk.com	Counsel to Capital Research and Management Company
Waller Lansden Dortch & Davis, PLLC	David E. Lemke, Esq.	511 Union Street	Suite 2700	Nashville	TN	37219		615-244-6380	615-244-6804	david.lemke@wallerlaw.com	Counsel to Nissan North America, Inc.
Waller Lansden Dortch & Davis, PLLC	Robert J. Welhoelter, Esq.	511 Union Street	Suite 2700	Nashville	TN	37219		615-244-6380	615-244-6804	robert.welhoelter@wallerlaw.com	Counsel to Nissan North America, Inc.
Warner Norcross & Judd LLP	Gordon J. Toering	900 Fifth Third Center	111 Lyon Street, N.W.	Grand Rapids	MI	49503		616-752-2185	616-222-2185	gtoering@wnj.com	Counsel to Robert Bosch Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Warner Norcross & Judd LLP	Michael G. Cruse	2000 Town Center	Suite 2700	Southfield	MI	48075		248-784-5131	248-603-9631	mcruse@wnj.com	Counsel to Compuware Corporation
Warner Norcross & Judd LLP	Stephen B. Grow	900 Fifth Third Center	111 Lyon Street, N.W.	Grand Rapids	MI	49503		616-752-2158		growsb@wnj.com	Counsel to Behr Industries Corp.
Weiland, Golden, Smiley, Wang Ekvall & Strok, LLP	Lei Lei Wang Ekvall	650 Town Center Drive	Suite 950	Costa Mesa	CA	92626		714-966-1000	714-966-1002	lekvall@wglp.com	Counsel to Toshiba America Electronic Components, Inc.
Weinstein, Eisen & Weiss LLP	Aram Ordubegian	1925 Century Park East	#1150	Los Angeles	CA	90067		310-203-9393	310-203-8110	aordubegian@weineisen.com	Counsel to Orbotech, Inc.
Weltman, Weinberg & Reis Co., L.P.A.	Geoffrey J. Peters	175 South Third Street	Suite 900	Columbus	OH	43215		614-857-4326	614-222-2193	gpeters@weltman.com	Counsel to Seven Seventeen Credit Union
White & Case LLP	Glenn Kurtz Gerard Uzzi Douglas Baumstein	1155 Avenue of the Americas		New York	NY	10036-2787		212-819-8200		skurtz@ny.whitecase.com guzzi@whitecase.com dbaumstein@ny.whitecase.com	Counsel to Appaloosa Management, LP
White & Case LLP	Thomas Lauria Frank Eaton	Wachovia Financial Center	200 South Biscayne Blvd., Suite 4900	Miami	FL	33131		305-371-2700	305-358-5744	tlauria@whitecase.com featon@miami.whitecase.com	Counsel to Appaloosa Management, LP
Whyte, Hirschboeck Dudek S.C.	Bruce G. Arnold	555 East Wells Street	Suite 1900	Milwaukee	WI	53202-4894		414-273-2100	414-223-5000	barnold@whdlaw.com	Counsel to Schunk Graphite Technology
Wickens Herzer Panza Cook & Batista Co	James W Moennich Esq	35765 Chester Rd		Avon	OH	44011-1262		440-930-8000	440-930-8098	jmoennich@wickenslaw.com	Counsel for Delphi Sandusky ESOP
Winstead Sechrest & Minick P.C.	R. Michael Farquhar	5400 Renaissance Tower	1201 Elm Street	Dallas	TX	75270		214-745-5400	214-745-5390	mfarquhar@winstead.com	Counsel to National Instruments Corporation
Winthrop Couchot Professional Corporation	Marc. J. Winthrop	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	949-720-4111	mwinthrop@winthropcouchot.com	Counsel to Metal Surfaces, Inc.
Winthrop Couchot Professional Corporation	Sean A. O'Keefe	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	949-720-4111	skeefe@winthropcouchot.com	Counsel to Metal Surfaces, Inc.
Womble Carlyle Sandridge & Rice, PLLC	Lillian H. Pinto	300 North Greene Street	Suite 1900	Greensboro	NC	27402		336-574-8058	336-574-4528	lpinto@wcsr.com	Counsel to Armacell
Zeichner Ellman & Krause LLP	Peter Janovsky	575 Lexington Avenue		New York	NY	10022		212-223-0400	212-753-0396	pjanovsky@zeklaw.com	Counsel to Toyota Tsusho America, Inc. and Karl Kufner, KG aka Karl Kuefner, KG
Zeichner Ellman & Krause LLP	Stuart Krause	575 Lexington Avenue		New York	NY	10022		212-223-0400	212-753-0396	skrause@zeklaw.com	Counsel to Toyota Tsusho America, Inc.

EXHIBIT C

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Airgas, Inc.	David Boyle	259 Radnor-Chester Road, Suite 100	P.O. Box 6675	Radnor	PA	19087-8675	610-230-3064	Counsel to Airgas, Inc.
Akebono Corporation North America	Alan Swiech	34385 Twelve Mile Road		Farmington Hills	MI	48331	248-489-7406	Vice President of Administration for Akebono Corporation
Angelo, Gordon & Co.	Leigh Walzer	245 Park Avenue	26th Floor	New York	NY	10167	212-692-8251	
APS Clearing, Inc.	Andy Leinhoff Matthew Hamilton	1301 S. Capital of Texas Highway	Suite B-220	Austin	TX	78746	512-314-4416	Counsel to APS Clearing, Inc.
Berry Moorman P.C.	James P. Murphy	535 Griswold	Suite 1900	Detroit	MI	48226	313-496-1200	Counsel to Kamax L.P.; Optrex America, Inc.
Bingham McHale LLP	Michael J Alerding	10 West Market Street	Suite 2700	Indianapolis	IN	46204	317-635-8900	Counsel to Universal Tool & Engineering co., Inc. and M.G. Corporation
Cage Williams & Abelman, P.C.	Steven E. Abelman	1433 Seventeenth Street		Denver	CO	80202	303-295-0202	Counsel to United Power, Inc.
Calinoff & Katz, LLP	Dorothy H. Marinis-Riggio	140 East 45th Street	17th Floor	New York	NY	10017	212-826-8800	Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Alumunim Ellay Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, Inc., Emhart Technologies LLL and Adell Plastics, Inc.
Colbert & Winstead, P.C.	Amy Wood Malone	1812 Broadway		Nashville	TN	37203	615-321-0555	Counsel to Averitt Express, Inc.
Coolidge, Wall, Womsley & Lombard Co. LPA	Steven M. Wachstein	33 West First Street	Suite 600	Dayton	OH	45402	937-223-8177	Counsel to Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Coompany
Coolidge, Wall, Womsley & Lombard Co. LPA	Sylvie J. Derrien	33 West First Street	Suite 600	Dayton	OH	45402	937-223-8177	Counsel to Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Coompany
Curtis, Mallet-Prevost, Colt & Mosle LLP	Andrew M. Thau	101 Park Avenue		New York	NY	10178-0061	212-696-8898	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Curtis, Mallet-Prevost, Colt & Mosle LLP	David S. Karp	101 Park Avenue		New York	NY	10178-0061	212-696-6065	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.
DaimlerChrysler Corporation	Kim Kolb	CIMS 485-13-32	1000 Chrysler Drive	Auburn Hills	MI	48326-2766	248-576-5741	Counsel to DaimlerChrysler Corporation; DaimlerChrylser Motors Company, LLC; DaimlerChrylser Canada, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
DiConza Law, P.C.	Gerard DiConza, Esq.	630 Third Avenue, 7th Floor		New York	NY	10017	212-682-4940	Counsel to Tyz-All Plastics, Inc.; Co-Counsel to Tower Automotive, Inc.
Dykema Gossett PLLC	Brendan G Best Esq	39577 Woodward Ave Ste 300		Bloomfield Hills	MI	48304	248-203-0523	Attorneys for Tremont City Barrel Fill PRP Group
Dykema Gossett PLLC	Gregory J. Jordan	10 Wacker	Suite 2300	Chicago	IL	60606	312-627-2171	Counsel to Tremont City Barrel Fill PRP Group
Fagel Haber LLC	Gary E. Green	55 East Monroe	40th Floor	Chicago	IL	60603	312-346-7500	Counsel to Aluminum International, Inc.
Genovese Joblove & Battista, P.A.	Craig P. Rieders, Esq.	100 S.E. 2nd Street	Suite 4400	Miami	FL	33131	305-349-2300	Counsel to Ryder Integrated Logistics, Inc.
Goldberg, Stinnett, Meyers & Davis	Merle C. Meyers	44 Montgomery Street	Suite 2900	San Francisco	CA	94104	415-362-5045	Counsel to Alps Automotive, Inc.
Grant & Eisenhofer P.A.	Geoffrey C. Jarvis	1201 North Market Street	Suite 2100	Wilmington	DE	19801	302-622-7000	Counsel to Teachers Retirement System of Oklahoma; Public Employees Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Heller Ehrman LLP	Carren Shulman	Times Square Tower	Seven Times Square	New York	NY	10036	212-832-8300	Counsel to @Road, Inc.
Howard & Howard Attorneys PC	Lisa S Gretchko	39400 Woodward Ave	Ste 101	Bloomfield Hills	MI	48304-5151	248-723-0396	Intellectual Property Counsel for Delphi Corporation, et al.
Howick, Westfall, McBryan & Kaplan, LLP	Louis G. McBryan	3101 Tower Creek Parkway	Ste 600 One Tower Creek	Atlanta	GA	30339	678-384-7000	Counsel to Vanguard Distributors, Inc.
Hunter & Schank Co. LPA	John J. Hunter	One Canton Square	1700 Canton Avenue	Toledo	OH	43624	419-255-4300	Counsel to ZF Group North America Operations, Inc.
Hunter & Schank Co. LPA	Thomas J. Schank	One Canton Square	1700 Canton Avenue	Toledo	OH	43624	419-255-4300	Counsel to ZF Group North America Operations, Inc.
Jason, Inc.	Beth Klimczak, General Counsel	411 E. Wisconsin Ave	Suite 2120	Milwaukee	WI	53202		General Counsel to Jason Incorporated
Johnston, Harris Gerde & Komarek, P.A.	Jerry W. Gerde, Esq.	239 E. 4th St.		Panama City	FL	32401	850-763-8421	Counsel to Peggy C. Brannon, Bay County Tax Collector
Kelley Drye & Warren, LLP	Mark I. Bane	101 Park Avenue		New York	NY	10178	212-808-7800	Counsel to the Pension Benefit Guaranty Corporation
Kelley Drye & Warren, LLP	Mark. R. Somerstein	101 Park Avenue		New York	NY	10178	212-808-7800	Counsel to the Pension Benefit Guaranty Corporation
King & Spalding, LLP	H. Slayton Dabney, Jr. Bill Dimos	1185 Avenue of the Americas		New York	NY	10036	212-556-2100	Counsel to KPMG LLP
Klett Rooney Lieber & Schorling	DeWitt Brown	The Brandywine Building	1000 West Street, Suite 1410	Wilmington	DE	19801	(302) 552-4200	Counsel to Entergy
Klett Rooney Lieber & Schorling	Eric L. Schnabel	The Brandywine Building	1000 West Street, Suite 1410	Wilmington	DE	19801	(302) 552-4200	Counsel to Entergy
Latham & Watkins	John W. Weiss	885 Third Avenue		New York	NY	10022	212-906-1200	UCC Professional

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Lord, Bissel & Brook LLP	Rocco N. Covino	885 Third Avenue	26th Floor	New York	NY	10022-4802	212-812-8340	Counsel to Sedgwick Claims Management Services, Inc. and Methode Electronics, Inc.
McGuirewoods LLP	Elizabeth L. Gunn	One James Center	901 East Cary Street	Richmond	VA	23219-4030	804-775-1178	Counsel to Siemens Logistics Assembly Systems, Inc.
Miami-Dade County Tax Collector	Metro-Dade Paralegal Unit	140 West Flagler Street	Suite 1403	Miami	FL	33130	305-375-5314	Paralegal Collection Specialist for Miami-Dade County
Miles & Stockbridge, P.C.	Kerry Hopkins	10 Light Street		Baltimore	MD	21202	410-385-3418	Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Aluminum Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, Inc., Emhart Technologies LLL and Adell Plastics, Inc.
Norris, McLaughlin & Marcus	Elizabeth L. Abdelmasieh, Esq	721 Route 202-206	P.O. Box 1018	Somerville	NJ	08876	908-722-0700	Counsel to Rotor Clip Company, Inc.
North Point	Michelle M. Harner	901 Lakeside Avenue		Cleveland	OH	44114	216-586-3939	Counsel to WL. Ross & Co., LLC
O'Rourke Katten & Moody	Michael C. Moody	161 N. Clark Street	Suite 2230	Chicago	IL	60601	312-849-2020	Counsel to Ameritech Credit Corporation d/b/a SBC Capital Services
Paul, Weiss, Rifkind, Wharton & Garrison	Curtis J. Weidler	1285 Avenue of the Americas		New York	NY	10019-6064	212-373-3157	Counsel to Ambrake Corporation; Akebono Corporation
Pickrel Shaeffer & Ebeling	Sarah B. Carter Esq	2700 Kettering Tower		Dayton	OH	45423		
Professional Technologies Services	John V. Gorman	P.O. Box #304		Frankenmuth	MI	48734	989-385-3230	Corporate Secretary for Professional Technologies Services
Reed Smith	Richard P. Norton	One Riverfront Plaza	1st Floor	Newark	NJ	07102	973-621-3200	Counsel to Jason Incorporated, Sackner Products Division
Republic Engineered Products, Inc.	Joseph Lapinsky	3770 Embassy Parkway		Akron	OH	44333	330-670-3004	Counsel to Republic Engineered Products, Inc.
Ropers, Majeski, Kohn & Bentley	Christopher Norgaard	515 South Flower Street	Suite 1100	Los Angeles	CA	90071	213-312-2000	Counsel to Brembo S.p.A; Bibielle S.p.A.; AP Racing
Sachnoff & Weaver, Ltd	Charles S. Schulman	10 South Wacker Drive	40th Floor	Chicago	IL	60606	312-207-1000	Counsel to Infineon Technologies North America Corporation
Schafer and Weiner PLLC	Max Newman	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304	248-540-3340	Counsel to Dott Industries, Inc.
Schiff Hardin LLP	William I. Kohn	6600 Sears Tower		Chicago	IL	60066	312-258-5500	Counsel to Means Industries
Shipman & Goodwin LLP	Jennifer L. Adamy	One Constitution Plaza		Hartford	CT	06103-1919	860-251-5811	Counsel to Fortune Plastics Company of Illinois, Inc.; Universal Metal Hose Co.,
Sony Electronics Inc.	Lloyd B. Sarakin - Chief Counsel, Finance and Credit	1 Sony Drive	MD #1 E-4	Park Ridge	NJ	07656	201-930-7483	Counsel to Sony Electronics, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Squire, Sanders & Dempsey L.L.P.	Eric Marcks	One Maritime Plaza	Suite 300	San Francisco	CA	94111-3492		Counsel to Furukawa Electric Co., Ltd. And Furukawa Electric North America, APD Inc.
Steinberg Shapiro & Clark	Mark H. Shapiro	24901 Northwestern Highway	Suite 611	Southfield	MI	48075	248-352-4700	Counsel to Bing Metals Group, Inc.; Gentral Transport International, Inc.; Crown Enterprises, Inc.; Economy Transport, Inc.; Logistics Insight Corp (LINC); Universal Am-Can, Ltd.; Universal Truckload Services, Inc.
Stroock & Stroock & Lavan, LLP	Joseph G. Minias	180 Maiden Lane		New York	NY	10038	212-806-5400	Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. a
Swidler Berlin LLP	Robert N. Steinwurtzel	The Washington Harbour	3000 K Street, N.W. Suite 300	Washington	DC	20007	202-424-7500	Attorneys for Sanders Lead Co., Inc.
Togut, Segal & Segal LLP	Albert Togut, Esq.	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	Conflicts counsel to Debtors
United Steel, Paper and Forestry, Rubber, Manufacturing, Energy	Allied Industrial and Service Workers, Intl Union (USW), AFL-CIO	David Jury, Esq.	Five Gateway Center Suite 807	Pittsburgh	PA	15222	412-562-2549	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO
Vorys, Sater, Seymour and Pease LLP	Robert J. Sidman, Esq.	52 East Gay Street	P.O. Box 1008	Columbus	OH	43216-1008	614-464-6422	
Vorys, Sater, Seymour and Pease LLP	Tiffany Strelow Cobb	52 East Gay Street		Columbus	OH	43215	614-464-8322	Counsel to America Online, Inc. and its Subsidiaries and Affiliates
Warner Stevens, L.L.P.	Michael D. Warner	301 Commerce Street	Suite 1700	Fort Worth	TX	76102	817-810-5250	Counsel to Electronic Data Systems Corp. and EDS Information Services, L.L.C.
Weiland, Golden, Smiley, Wang Ekvall & Strok, LLP	Lei Lei Wang Ekvall	650 Town Center Drive	Suite 950	Costa Mesa	CA	92626	714-966-1000	Counsel to Toshiba America Electronic Components, Inc.
Winstead Sechrest & Minick P.C.	Berry D. Spears	401 Congress Avenue	Suite 2100	Austin	TX	78701	512-370-2800	Counsel to National Instruments Corporation
WL Ross & Co., LLC	Stephen Toy	600 Lexington Avenue	19th Floor	New York	NY	10022	212-826-1100	Counsel to WL. Ross & Co., LLC

EXHIBIT D

Hearing Date and Time: January 10, 2008 at 10:00 a.m.

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (IL 4951)
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, et al.,	:	Case No. 05-44481 (RDD)
	:	
Debtor.	:	(Jointly Administered)
	:	
-----	x	

DEBTORS' OBJECTION TO SAMSUNG ELECTRO-MECHANICS CO., LTD.'S MOTION TO
RECONSIDER ORDER EXPUNGING CLAIM NO. 16485

("OBJECTION TO SAMSUNG ELECTRO-MECHANICS CO., LTD.'S MOTION TO RECONSIDER")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby object (the "Objection"), pursuant to rule 60 of the Federal Rules Of Civil Procedure (the "Federal Rules"), made applicable by rule 9024 of the Federal Rules of Bankruptcy Procedures (the "Bankruptcy Rules") and Bankruptcy Rule 3008, to the Motion To Reconsider Order Expunging Claim No. 16485 (Docket No. 10985) (the "Motion to Reconsider") filed by Samsung Electro-Mechanics Co., Ltd. ("Samsung"). In support of this Objection the Debtors respectfully represent as follows:

Preliminary Statement

1. Samsung seeks reconsideration of a final order expunging its untimely-filed claim on the grounds that (a) it never received notice of the commencement of the Debtors' chapter 11 case, (b) it was not in a position to know about the Debtors' chapter 11 proceeding on a real time basis, and (c) it allegedly filed its untimely claim as soon as it became aware of the bankruptcy proceeding on January 13, 2007. These assertions are without merit and have no bearing on Samsung's failure to file a response to the Debtors' objection to its claim.

2. The Debtors have submitted sworn testimony from Kurtzman Carson Consulting LLC ("KCC"), the claims and noticing agent in these cases (the "Claims Agent"), that the personalized notices regarding proof of claim number 16485 (the "Proof of Claim") and the order expunging the Proof of Claim were sent to the address provided in the Proof of Claim, creating a "very strong" presumption that such notice of objection was delivered. In its Motion to Reconsider, Samsung does not confirm or deny its receipt of the objection to its claim and the order expunging its Proof of Claim. Consequently, Samsung has not rebutted the presumption of delivery.

3. Because Samsung did file an untimely claim on January 22, 2007, their argument denying receipt of the Bar Date Notice or the Notice of Commencement is moot. Procedurally, Samsung's claim was expunged, not because they filed an untimely claim, but because they failed to respond to the Debtors' objection to its Proof of Claim – a failure for which it does not plead excusable neglect. Accordingly, the Motion to Reconsider should be denied.

4. On March 16, 2007, the Debtors filed the Debtors' Eleventh Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification (Docket No. 7301) (the "Eleventh Omnibus Claims Objection"). In the Eleventh Omnibus Claims Objection, the Debtors sought to disallow, among others, the Proof of Claim. Notice of the Eleventh Omnibus Claims Objection was mailed to the address provided on the Proof of Claim.

5. Samsung did not file a response to the Eleventh Omnibus Claims Objection for its Proof of Claim. On April 23, 2007, this Court entered the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Disallowing And Expunging Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification Identified In Eleventh Omnibus Claims Objection (Docket No. 7771) (the "Order"), which expunged the Proof of Claim. Notice of the Order was also mailed to the address provided on Samsung's untimely filed Proof of Claim.

6. By the Motion to Reconsider, Samsung requests that this Court reconsider the Order with respect to the disallowance and expungement of the Proof of Claim. Samsung appears to allege that it did not receive personalized notice of the commencement of the Debtors' chapter 11 case or the July 31, 2006 bar date. Samsung asserts that it filed its Proof of Claim on

January 13, 2007, "as soon as it became aware of the proceeding." Samsung Motion at 1.

Samsung does not appear to deny that it received service of personalized notice of the Eleventh Omnibus Claims Objection.

7. Samsung's assertions bare no relevance to Samsung's failure to file a timely response to the Eleventh Omnibus Claims. Samsung is presumed to have received notice of the Eleventh Omnibus Claims Objection because it was mailed, in accordance with office procedures, to the address provided by Samsung on the Proof of Claim.

Argument

A. Samsung Was Properly Served With And Is Presumed To Have Received The Eleventh Omnibus Claims Objection And Personalized Notice

(i) A Proper Mailing Constitutes Effective Service

8. On March 16, 2007, the Debtors' claims agent, KCC, served copies of the Eleventh Omnibus Claims Objection (without exhibits)¹, the Personalized Notice, and the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections to Claims, entered December 7, 2007 (Docket No. 6089) (the "Claims Objection Procedures Order"). These documents were served by KCC on Samsung by First Class mail at the address below, which is the address set forth on the Samsung Proof of Claim.²

Samsung Electro Mechanics Co. Ltd.
314 Maetan 3 Dong Teontong Gu
Suwon SI 443-743

¹ The Personalized Notice provides, "If you wish to view the complete exhibits to the Eleventh Omnibus Claims Objection, you can do so at www.delphidocket.com." (Personalized Notice at 3).

Korea

9. On March 23, 2007, KCC filed with this Court an Affidavit Of Service with respect to KCC's service of the Eleventh Omnibus Claims Objection and the Specialized Personalized Notice (Docket No. 7408).

10. Courts uniformly presume that an addressee receives a properly mailed item when the sender presents proof that it properly addressed, stamped, and deposited the item in the mail. See In re R.H. Macy Co., Inc., 161 BR 355, citing Hagner v. United States, 285 U.S. 427, 430 (1932) ("the rule is well settled that proof that a letter properly directed was placed in a post office creates a presumption that it reached its destination in usual time and was actually received by the person to whom it was addressed"); see also Leon v. Murphy, 988 F.2d 303, 309 (2d Cir.1993) (finding, under New York law, that when sender "presents proof of office procedure followed in a regular course of business, and these procedures establish that the required notice has been properly addressed and mailed," a presumption of receipt arises).

11. The Debtors provided timely, proper, and sufficient notice of the Eleventh Omnibus Claims Objection by mailing a personalized notice of the Eleventh Omnibus Claims Objection to Samsung 30 days prior to the hearing on the objection at the address provided on the Samsung Proof of Claim.

12. Service of the Eleventh Omnibus Objection at the address contained within the Proof of Claim is proper service under Fed. R. Bankr. P. 7004(b)(3). See e.g., In re Ms. Interpret, 222 B.R. 409, 415 (Bankr. S.D. N.Y. 1998) ("[I]t is evident that a party may not sign a proof of claim and then assert that it did not want its notices to be sent to the address contained within the proof of claim."); In re CruisePhone, Inc., 278 B.R. 325, 332 (Bankr. E.D. N.Y. 2002) ("There is ample authority for the proposition that service of process to the address designated in a proof of claim constitutes proper service under Bankruptcy Rule 7004(b)(3)."); In

re Outlet Dep't Stores, Inc., 49 B.R. 536, 540 (Bankr. S.D. N.Y. 1985) (when a party effectuates service at an address listed in a proof of claim, due process is achieved).

(ii) Samsung Has Failed To Rebut The Presumption That Service Was Proper

13. In its Motion to Reconsider, Samsung does not even appear to deny that it received the Samsung Personalized Notice, much less rebut the presumption of delivery.

Samsung has failed to present any objective evidence that the Samsung Personalized Notice (a) was not mailed, (b) was mailed to an inaccurate address, or (c) was returned as undeliverable.

14. "While the presumption is a rebuttable one, it is a very strong presumption and can only be rebutted by specific facts and not by invoking another presumption and not by a mere affidavit to the contrary". In re Dana Corp., No. 06-10354, 2007 WL 1577763, *3 (Bankr. S.D.N.Y. 2007) (emphasis added); See Hagner v. U.S., 285 U.S. 427, 430 (1932) ("proof that a letter properly directed was placed in a post office creates a presumption that it reached its destination in usual time and was actually received by the person to whom it was addressed"); In re Mid-Miami Diagnostics, L.L.P., 195 B.R. 20, 22 -23 (Bankr. S.D.N.Y. 1996) ("A creditor's denial of receipt, standing alone, does not rebut the presumption that the mail was received, but merely creates a question of fact.").

15. "The presumption can only be overcome by clear and convincing evidence that the mailing was not, in fact, accomplished." Moody v. Bucknum, 951 F.2d 204, 207 (9th Cir.1991). As Judge Lifland noted and cited in the In re Dana Corp.:

"Evidence of an objective nature going beyond the claimant's statement of non-receipt is necessary. CUNA Mutual Ins. Group v. Williams, 185 B.R. 598, 600 (9th Cir.BAP1995) (evidence of business routine regarding receipt of mail not sufficient; more positive evidence such as testimony of a clerk's office employee that notice was not sent or proof that none of the listed creditors received notice or that the mail was returned unclaimed.); In re Chicago P'ship Bd., Inc., 236 B.R. 249, 256 (Bankr.N.D.Ill.1999) (the presumption that the addressee of a properly

addressed and mailed notice receives that notice may be rebutted by "direct" and "substantial" evidence); Ms. Interpret v. Rawe Druck-Und-Veredlungs-GMBH, 222 B.R. 409, 413 (Bankr.S.D.N.Y.1998) (a party must do more than merely assert that it did not receive the mailing; its testimony or affidavit of non-receipt is insufficient, standing alone, to rebut the presumption.); Dependable Insurance Co. v. Horton, 149 B.R. 49, 58 (Bankr.S.D.N.Y.1992) (finding that an addressee did not rebut the presumption of receipt as it did not present evidence that, because of the incomplete address, the postal service could not deliver the notice of bankruptcy to its post office box and further, its affidavits denying receipt, "[stood] merely as general denials" and were insufficient to rebut the presumption); In re STN Enterprises, Inc., 94 B.R. 329, 335 (Bankr.D.Vt.1988) ("the combination of the facts that the address was only 'slightly incorrect,' the notice was never returned to debtor's attorney as undelivered, and that [the creditor] had received other mailings from debtor's attorney at the incorrect address lead us to conclude that the [creditor received the] notice of the bar date.").

16. Samsung bears the burden of rebutting the presumption of receipt of the Samsung Personalized Notice. Alexander's Inc., 176 B.R. at 721. Counsel for Samsung's bare assertion that it did not receive "the notice of Delphi proceeding under Chapter 11" does not overcome the presumption of proper notice nor is it relevant in determining proper notice of the Eleventh Omnibus Claims Objection. To rebut the presumption of proper service, the claimant must prove that the "regular office procedure was not followed or was carelessly executed so that the presumption that notice was mailed becomes unreasonable." Id. (citing Meckel v. Continental Resources Co., 758 F.2d 811, 817 (2d Cir. 1985). It is established in the Second Circuit that the "mere denial of receipt does not rebut the presumption that notice was properly addressed and mail is received." Capital Data Corp. v. Capital National Bank, 778 F. Supp. 669, 675-676 (S.D.N.Y. 1991); In re Alexander's Inc., 176 B.R. 715 , 721 (Bankr. S.D.N.Y. 1995) (stating, "It is black letter law that once an item is properly mailed, the law presumes that it is received by the addressee").

17. Samsung has not, and cannot, rebut the sworn testimony of KCC that the personalized notice was mailed to Samsung at the address it provided on the Proof of Claim.

18. Moreover, Samsung failed to submit any affidavits from Yumi Kim, the person listed on the Samsung proof of claim form and to whom the Samsung Personalized Notice was addressed. Samsung has produced no affiants, let alone affiants who have personal knowledge as to whether Samsung Personalized Notice was received. Samsung offers no evidence to rebut KCC's sworn testimony that KCC properly addressed and mailed the Personalized Notice and it is therefore presumed that such Personalized Notice was delivered.

B. Samsung Has Not Argued, Much Less Met Its Burden Of Proof, For Establishing Excusable Neglect

19. Because notice of the Eleventh Omnibus Claims Objection was proper, Samsung is forced to assert excusable neglect. As this Court has noted, there is some variation in the case law in the Second Circuit as to whether the proper standard for a motion to reconsider is (a) the three-factor analysis set forth in American Alliance Insurance Co., Ltd. v. Eagle Insurance Co. under Section 502(j) of the Bankruptcy Code and Bankruptcy Rule 3008 or (b) the four-factor analysis set forth in Pioneer Investment Services Co. vs. Brunswick Associates Limited Partnership under Bankruptcy Rule 9024, which incorporates Federal Rule 60(b) for reconsideration of judgments. Regardless of which standard applies, Samsung has made no argument whatsoever to establish either excusable neglect or an equitable basis for having the Order reconsidered under either standard.

20. Because Samsung has put forth no legal or factual basis for why it failed to respond to (i) the Personalized Notice of Objection or (ii) the Personalized Notice of Entry of Order, Samsung has not established a claim for excusable neglect.

C. Granting Samsung's Requested Relief Would Prejudice The Debtors By Undermining The Claims Administration Process

21. Granting the relief requested by Samsung would excuse it from its obligation to timely respond to the Eleventh Omnibus Claims Objection and would encourage other claimants to seek similar relief, undermining the integrity and finality of the entire claims administration process. The resulting uncertainty would greatly prejudice the Debtors, their estates, and their creditors and undermine the Debtors' efforts to formulate and prosecute a plan of reorganization.

22. The Debtors would be prejudiced by the granting Samsung's Motion to Reconsider. Courts have often looked primarily to concerns about opening the floodgates. See, e.g., In re Enron Corp., 419 F. 3d 115, 132 (2d Cir. 2005); In re Kmart Corp., 381 F.3d 709, 714 (7th Cir. 2004) (noting that if court allowed all similar untimely-filed claims, "Kmart could easily find itself faced with a mountain of such claims"); Enron Creditors Recovery Corp., ___ B.R. ___, 2007 WL 1705653, at *10-11 (Bankr. S.D.N.Y. June 13, 2007) ("It can be presumed in a case of this size with tens of thousands of filed claims, there are other similarly-situated potential claimants. . . . Any deluge of motions seeking similar relief would prejudice the Debtors' reorganization process." (citation omitted)); In re Dana Corp. 2007 WL 1577763, *6 (Bankr. S.D.N.Y. 2007) ("the floodgates argument is a viable one"). Although Samsung's claim itself may be only one of thousands, allowing Samsung to prevail may inspire many other similarly situated potential claimants to file similar motions. Any potential claimant who, by its own error, failed to file a timely response may seek to follow Samsung's lead. Granting this Motion to Reconsider in this instance may also call into question the Debtors' efforts to enforce response deadlines and orders with respect to the approximately 9,000 claims that have already

been subject to omnibus claims objection orders in these cases. Accordingly, Samsung's request should be denied.

Conclusion

23. Samsung seeks an opportunity to file a response and revive its Claim without having satisfied any of the grounds for reconsideration of the Order pursuant to which its claim was disallowed and expunged. Relief under either (a) Rule 60(b) or section 502(j) of the Bankruptcy Code and Bankruptcy Rule 3008 is not available, and indeed has not been requested by Samsung. Accordingly, the Motion to Reconsider should be denied.

Memorandum Of Law

24. Because the legal points and authorities upon which this Objection relies are incorporated herein, the Debtors respectfully request that the requirement of the service and filing of a separate memorandum of law under Local Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York be deemed satisfied.

WHEREFORE the Debtors respectfully request that the Court enter an order (a) denying the Motion to Reconsider and (b) granting them such other and further relief as is just.

Dated: New York, New York
January 3, 2008

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/John Wm. Butler, Jr. _____
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

- and -

By: /s/Kayalyn A. Marafioti _____
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT E

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	X	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

NOTICE OF PRESENTMENT OF JOINT STIPULATION AND AGREED ORDER
COMPROMISING AND ALLOWING PROOF OF CLAIM NUMBER 10811
(ITAUTEC AMERICA, INC.)

PLEASE TAKE NOTICE that on February 15, 2007, Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), objected to proof of claim number 10811 (the "Proof of Claim") filed by Itautec America, Inc. (the "Claimant") pursuant to the Debtors' Ninth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Insufficiently Documented Claims, (b) Claims Not Reflected On Debtors' Books And Records, (c) Untimely Claims, And (d) Claims Subject To Modification (Docket No. 6968) (the "Ninth Omnibus Claims Objection").

PLEASE TAKE FURTHER NOTICE that the Debtors and the Claimant have agreed to settle the Ninth Omnibus Claims Objection with respect to the Proof of Claim, and because the claim (the "Claim") asserted in the Proof of Claim involves an ordinary course controversy and pursuant to the Amended And Restated Order Under 11 U.S.C. §§ 363, 502 And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401), the Debtors and the Claimant have (i) entered into a Settlement Agreement dated as of December 18, 2007 (the "Settlement Agreement") and (ii) executed a Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 10811 (Itautec America, Inc.) (the "Joint Stipulation").

PLEASE TAKE FURTHER NOTICE that, pursuant to the Settlement Agreement and the Joint Stipulation, the Debtors and the Claimant have agreed to allow the Claim as a general unsecured non-priority claim in the amount of \$233,753.69 and Itautec America, Inc.'s Response To The Debtors' Ninth Omnibus Claims Objection (Docket No. 7241) is deemed resolved.

PLEASE TAKE FURTHER NOTICE that the Debtors will present the Joint
Stipulation for consideration at the hearing scheduled for January 10, 2008, at 10:00 a.m.
(prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New
York.

Dated: New York, New York
January 3, 2008

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT F

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF PRESENTMENT OF JOINT STIPULATION AND AGREED ORDER
COMPROMISING AND ALLOWING PROOFS OF CLAIM NUMBERS 8535, 8537, 8540,
8541, 8542, 8543, 8544, 8545, 8546, 8547, 8548, 8549, 8550, 8551, 8552, 8553, 8554, 8555,
8557, 8558, 8559, 8560, 8561, 8562, AND 8563
(MONTGOMERY COUNTY TREASURER)

PLEASE TAKE NOTICE that on June 15, 2007, Delphi Corporation and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), objected to proofs of claim numbers 8535, 8537, 8540, 8541, 8542, 8543, 8545, 8546, 8547, 8548, 8549, 8550, 8551, 8552, 8553, 8554, 8555, 8557, 8558, 8559, 8560, 8561, 8562, and 8563 (together with Claim No. 8544 (as defined below), the "Proofs of Claim") filed by Montgomery County Treasurer (the "Claimant") pursuant to the Seventeenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Insurance Claim Not Reflected On Debtors' Books And Records, (D) Untimely Claims And Untimely Tax Claims, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 8270) (the "Seventeenth Omnibus Claims Objection").

PLEASE TAKE FURTHER NOTICE on July 13, 2007, the Debtors objected to proof of claim number 8544 ("Claim No. 8544") pursuant to the Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, And Consensually Modified And Reduced Claims (Docket No. 8617).

PLEASE TAKE FURTHER NOTICE that the Debtors and the Claimant have agreed to settle the Seventeenth Omnibus Claims Objection with respect to the Proofs of Claim, and because the claims (the "Claims") asserted in the Proofs of Claim involve an ordinary course

controversy and pursuant to the Amended And Restated Order Under 11 U.S.C. §§ 363, 502 And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401), the Debtors and the Claimant have (i) entered into a Settlement Agreement dated as of December 14, 2007 (the "Settlement Agreement") and (ii) executed a Joint Stipulation And Agreed Order Compromising And Allowing Proofs Of Claim Numbers 8535, 8537, 8540, 8541, 8542, 8543, 8544, 8545, 8546, 8547, 8548, 8549, 8550, 8551, 8552, 8553, 8554, 8555, 8557, 8558, 8559, 8560, 8561, 8562, And 8563 (Montgomery County Treasurer) (the "Joint Stipulation").

PLEASE TAKE FURTHER NOTICE that, pursuant to the Settlement Agreement and the Joint Stipulation, the Debtors and the Claimant have agreed (i) that the Claimant shall withdraw its response to the Seventeenth Omnibus Claims Objection with prejudice and (ii) to allow the Claims in the amounts set forth below as secured claims against the estate of DAS LLC:

<u>Proof of Claim</u>	<u>Claim Amount As Modified And Allowed</u>
8535	\$3,600.61
8537	\$4,787.82
8540	\$13.71
8541	\$209,844.35
8542	\$1,059.72
8543	\$3,367.94
8544	\$32,423.82
8545	\$65,719.34
8546	\$944.88
8547	\$207,900.92
8548	\$12,816.60
8549	\$444,646.98
8550	\$28,084.71
8551	\$391.74
8552	\$337.21
8553	\$26,224.18
8554	\$23,129.72

8555	\$85.35
8557	\$549.17
8558	\$319.10
8559	\$285.63
8560	\$343.59
8561	\$9,820.72
8562	\$35.13
8563	\$100,363.00

PLEASE TAKE FURTHER NOTICE that the Debtors will present the Joint Stipulation for consideration at the hearing scheduled for January 10, 2008, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York.

Dated: New York, New York
January 3, 2008

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 9331)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT G

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF PRESENTMENT OF JOINT STIPULATION AND AGREED ORDER
DISALLOWING AND EXPUNGING PROOF OF CLAIM NUMBER 12183
(MJ CELCO)

PLEASE TAKE NOTICE that on May 22, 2007, Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), objected to proof of claim number 12183 (the "Proof of Claim") filed by MJ Celco (the "Claimant") pursuant to the Debtors' Fifteenth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims And Untimely Tax Claim, And (D) Claims Subject to Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 7999) (the "Fifteenth Omnibus Claims Objection").

PLEASE TAKE FURTHER NOTICE that the Debtors and the Claimant have agreed to settle the Fifteenth Omnibus Claims Objection with respect to the Proof of Claim, and because the claim (the "Claim") asserted in the Proof of Claim involves an ordinary course controversy and pursuant to the Amended And Restated Order Under 11 U.S.C. §§ 363, 502 And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401), the Debtors and the Claimant have executed a Joint Stipulation And Agreed Order Disallowing And Expunging Proof Of Claim Number 12183 (the "Joint Stipulation").

PLEASE TAKE FURTHER NOTICE that, pursuant to the Joint Stipulation, the Debtors and the Claimant have agreed to disallow and expunge the Claim in its entirety and the Claimant shall withdraw its Response Of MJ Celco In Support Of Claim No. 12183, Which Is Subject To An Objection Raised In Debtors' Fifteenth Omnibus Objection.

PLEASE TAKE FURTHER NOTICE that the Debtors will present the Joint Stipulation for consideration at the hearing scheduled for January 10, 2008, at 10:00 a.m.

(prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York.

Dated: New York, New York
January 3, 2008

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT H

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	X	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

NOTICE OF PRESENTMENT OF JOINT STIPULATION AND AGREED ORDER (I)
COMPROMISING AND ALLOWING PROOF OF CLAIM NUMBER 16573 AND (II)
DISALLOWING AND EXPUNGING PROOF OF CLAIM NUMBER 15221
(TOWER AUTOMOTIVE, INC.)

PLEASE TAKE NOTICE that on October 31, 2006, Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), objected to proof of claim number 15221 ("Proof of Claim 15221") filed by Tower Automotive, Inc. ("Tower") pursuant to the Debtors' (i) Third Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Claims With Insufficient Documentation, (b) Claims Unsubstantiated By Debtors' Books And Records, And (c) Claims Subject To Modification And (ii) Motion To Estimate Contingent And Unliquidated Claims Pursuant To 11 U.S.C. § 502(c) (Docket No. 5452) (the "Third Omnibus Claims Objection").

PLEASE TAKE FURTHER NOTICE that on August 24, 2007, the Debtors objected to proof of claim number 16573 ("Proof of Claim 16573" and, together with Proof of Claim 15221, the "Proofs of Claim") filed by Tower pursuant to the Debtors' Twentieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected On Debtors' Books And Records, (D) Untimely Claim, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject To Modification (Docket No. 9151) (the "Twentieth Omnibus Claims Objection").

PLEASE TAKE FURTHER NOTICE that the TAI Unsecured Creditors Liquidating Trust (the "Trust") was established and the right to prosecute and settle the Proofs of Claim as the representative of Tower was transferred to the Trust.

PLEASE TAKE FURTHER NOTICE that the Debtors and the Trust have agreed to settle the Third and Twentieth Omnibus Claims Objections with respect to the Proofs of

Claim, and have agreed on the terms of a (i) Settlement Agreement dated as of December 12, 2007 (the "Settlement Agreement") and (ii) Joint Stipulation And Agreed Order (i) Compromising And Allowing Proof Of Claim Number 16573 And (ii) Disallowing And Expunging Proof Of Claim Number 15221 (Tower Automotive, Inc.) (the "Joint Stipulation").

PLEASE TAKE FURTHER NOTICE that, pursuant to the Settlement Agreement and the Joint Stipulation, the Debtors and the Trust propose to allow Proof of Claim 16573 as a general unsecured non-priority claim in the amount of \$1,150,000.00 and disallow and expunge Proof of Claim 15221 in its entirety.

PLEASE TAKE FURTHER NOTICE that, pursuant to the Amended And Restated Order Under 11 U.S.C. §§ 363, 502 And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401) (the "Settlement Procedures Order"), the Debtors have provided the Notice Parties (as defined in the Settlement Procedures Order) with notice of the terms of the proposed settlement with the Trust.

PLEASE TAKE FURTHER NOTICE that, pursuant to the Settlement Procedures Order, if counsel to the Debtors does not receive a written objection or written request for additional time from any of the Notice Parties by January 9, 2008, then the Debtors will consummate the Settlement Agreement and will present the Joint Stipulation for consideration at the hearing scheduled for January 10, 2008, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York.

Dated: New York, New York
January 3, 2008

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT I

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF PRESENTMENT OF JOINT STIPULATION AND AGREED ORDER
COMPROMISING AND ALLOWING PROOF OF CLAIM NUMBERS 9080 AND 9081
(BENECKE-KALIKO AG)

PLEASE TAKE NOTICE that on June 15, 2007, Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), objected to proof of claim number 9080 ("Proof of Claim 9080") filed by Benecke-Kaliko AG (the "Claimant") pursuant to the Debtors' Seventeenth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. Section 502(B) and Fed. R. Bankr. P. 3007 to Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Insurance Claim Not Reflected on Debtors' Books and Records, (D) Untimely Claims and Untimely Tax Claims, and (E) Claims Subject to Modification, Tax Claims Subject to Modification, and Modified Claims Asserting Reclamation (Docket No. 8270) (the "Seventeenth Omnibus Claims Objection").

PLEASE TAKE NOTICE that on July 13, 2007, the Debtors objected to proof of claim number 9081 ("Proof of Claim 9081" and, together with Proof of Claim 9080, the "Proofs of Claim") filed by the Claimant pursuant to the Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, And Consensually Modified And Reduced Claims (Docket No. 8617) (the "Nineteenth Omnibus Claims Objection").

PLEASE TAKE FURTHER NOTICE that the Debtors and the Claimant have agreed to settle the Seventeenth and Nineteenth Omnibus Claims Objections with respect to the Proofs of Claim, and because the claims (the "Claims") asserted in the Proofs of Claim involve ordinary course controversies and pursuant to the Amended And Restated Order Under 11 U.S.C. §§ 363, 502 And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To

Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401), the Debtors and the Claimant have (i) entered into a Settlement Agreement dated as of December 21, 2007 (the "Settlement Agreement") and (ii) executed a Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Numbers 9080 and 9081 (the "Joint Stipulation").

PLEASE TAKE FURTHER NOTICE that, pursuant to the Settlement Agreement and the Joint Stipulation, the Debtors and the Claimant have agreed to allow Proof of Claim 9080 as a general unsecured non-priority claim in the amount of \$66,748.15 and the Claimant shall withdraw its Response of Benecke-Kaliko AG to Debtors' Seventeenth Omnibus Objection to Claim No. 9080 (Docket No. 8578).

PLEASE TAKE FURTHER NOTICE that, pursuant to the Settlement Agreement and the Joint Stipulation, the Debtors and the Claimant have agreed to allow Proof of Claim 9081 as a general unsecured non-priority claim in the amount of \$58,011.13 and the Claimant shall withdraw its Response of Benecke-Kaliko AG to Debtors' Nineteenth Omnibus Objection to Claim No. 9080 (Docket No. 8959).

PLEASE TAKE FURTHER NOTICE that the Debtors will present the Joint Stipulation for consideration at the hearing scheduled for January 10, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York.

Dated: New York, New York
January 3, 2008

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT J

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	X	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

NOTICE OF PRESENTMENT OF JOINT STIPULATION AND AGREED ORDER
COMPROMISING AND ALLOWING PROOFS OF CLAIM NUMBERS
10381, 12668, 12670, AND 16271, AND DISALLOWING AND EXPUNGING
PROOF OF CLAIM NUMBER 16374
(CONTRARIAN FUNDS LLC)

PLEASE TAKE NOTICE that on February 15, 2007, Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), objected to proofs of claim numbers 12668 and 16374 ("Proofs of Claim 12668 and 16374") filed by Plastic Decorators Inc. ("Plastic Decorators") and ETCO Automotive Products ("ETCO"), respectively, and each subsequently transferred to Contrarian Funds LLC ("Contrarian" or the "Claimant"), pursuant to the Debtors' Ninth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claims, and (D) Claims Subject to Modification (Docket No. 6968) (the "Ninth Omnibus Claims Objection").

PLEASE TAKE FURTHER NOTICE that on March 16, 2007, the Debtors objected to proofs of claim numbers 12670 and 12671 ("Proofs of Claim 12670 and 12671") filed by Plastic Decorators, and subsequently transferred to Contrarian, pursuant to the Debtors' Eleventh Omnibus Objection (Substantive) Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification (Docket No. 7301) (the "Eleventh Omnibus Claims Objection").

PLEASE TAKE FURTHER NOTICE that on April , 2007, the Debtors objected to proof of claim number 10381 (together with Proofs of Claim 12668, 12670, 12671, and 16374, the "Proofs of Claim") filed by ETCO, and subsequently transferred to Contrarian, pursuant to the Debtors' Thirteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Protective Insurance Claims, (D)

Insurance Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims And Untimely Tax Claims, And (F) Claims Subject To Modification, Tax Claims Subject To Modification, And Claims Subject To Modification And Reclamation Agreement (Docket No. 7825) (together with the Ninth Omnibus Claims Objection and the Eleventh Omnibus Claims Objection, the "Claims Objections").

PLEASE TAKE FURTHER NOTICE that the Debtors and the Claimant have agreed to settle the Claims Objections with respect to the Proofs of Claim, and because the claims (the "Claims") asserted in the Proofs of Claim involve ordinary course controversies and pursuant to the Amended And Restated Order Under 11 U.S.C. §§ 363, 502 And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401), the Debtors and the Claimant have (i) entered into a Settlement Agreement dated as of January 3, 2008 (the "Settlement Agreement") and (ii) executed a Joint Stipulation And Agreed Order Compromising And Allowing Proofs Of Claim Numbers 10381, 12668, 12670, And 16271, And Disallowing And Expunging Proof Of Claim Number 16374 (Contrarian Funds LLC) (the "Joint Stipulation").

PLEASE TAKE FURTHER NOTICE that, pursuant to the Settlement Agreement and the Joint Stipulation, the Debtors and the Claimant have agreed to (a) allow Proof of Claim 10381 as a general unsecured non-priority claim in the amount of \$166,195.72 with the right to seek administrative priority status for \$1,072.80 subject to the Debtors' right to assert the Reserved Defenses, (b) allow Proof of Claim 12668 as a general unsecured non-priority claim in the amount of \$9,252.30, (c) allow Proof of Claim 12670 as a general unsecured non-priority claim in the amount of \$60,734.68, (d) allow Proof of Claim 12671 as a general unsecured non-

priority claim in the amount of \$23,207.52, and (e) disallow and expunge Proof of Claim 16374, and the Claimant shall withdraw its responses of Contrarian Funds, LLC to Debtors' Eighth and Ninth, Tenth and Eleventh, and Twelfth and Thirteenth Omnibus Claims Objections.

PLEASE TAKE FURTHER NOTICE that the Debtors will present the Joint Stipulation for consideration at the hearing scheduled for January 10, 2008, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York.

Dated: New York, New York
January 3, 2008

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT K

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	X	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

NOTICE OF PRESENTMENT OF JOINT STIPULATION AND AGREED ORDER
COMPROMISING AND ALLOWING PROOF OF CLAIM NUMBER 813
(CONTRARIAN FUNDS, LLC AS TRANSFEREE OF ENTERGY MISSISSIPPI INC.)

PLEASE TAKE NOTICE that on May 22, 2007, Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), objected to proof of claim number 813 (the "Proof of Claim") filed by Entergy Mississippi, Inc. and subsequently transferred to Contrarian Funds, LLC (together, the "Claimant") pursuant to the Debtors' Fifteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims And Untimely Tax Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 7999) (the "Fifteenth Omnibus Claims Objection").

PLEASE TAKE FURTHER NOTICE that the Debtors and the Claimant have agreed to settle the Fifteenth Omnibus Claims Objection with respect to the Proof of Claim, and because the claim (the "Claim") asserted in the Proof of Claim involves an ordinary course controversy and pursuant to the Amended And Restated Order Under 11 U.S.C. §§ 363, 502 And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401), the Debtors and the Claimant have (i) entered into a Settlement Agreement dated as of January 3, 2008 (the "Settlement Agreement") and (ii) executed a Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 813 (Contrarian Funds LLC As Transferee Of Entergy Mississippi Inc.) (the "Joint Stipulation").

PLEASE TAKE FURTHER NOTICE that, pursuant to the Settlement Agreement and the Joint Stipulation, the Debtors and the Claimant have agreed to allow the Claim as a general unsecured non-priority claim in the amount of \$363,099.68 and the Claimant shall

withdraw its Omnibus Response Of Contrarian Funds, LLC To Debtors' Fourteenth And
Fifteenth Omnibus Claims Objections (Docket No. 8320).

PLEASE TAKE FURTHER NOTICE that the Debtors will present the Joint
Stipulation for consideration at the hearing scheduled for January 10, 2008, at 10:00 a.m.
(prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New
York.

Dated: New York, New York
January 3, 2008

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT L

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF PRESENTMENT OF JOINT STIPULATION AND AGREED FINAL ORDER
COMPROMISING AND ALLOWING PROOFS OF CLAIM NUMBERS 7571 AND 7572
(NORTHERN ENGRAVING CORPORATION AND LONGACRE MASTER FUND)

PLEASE TAKE NOTICE that on September 21, 2007, Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), objected to proof of claim number 7571 (the "Proof of Claim") filed by Northern Engraving Corporation and subsequently transferred to Longacre Master Fund (together, the "Claimant") pursuant to the Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 9535) (the "Twenty-First Omnibus Claims Objection").

PLEASE TAKE FURTHER NOTICE that the Debtors and the Claimant have agreed to settle the Twenty-First Omnibus Claims Objection with respect to the Proof of Claim, and because the claim (the "Claim") asserted in the Proof of Claim involves an ordinary course controversy and pursuant to the Amended And Restated Order Under 11 U.S.C. §§ 363, 502 And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401), the Debtors and the Claimant have (i) entered into a Settlement Agreement dated as of December 17, 2007 (the "Settlement Agreement") and (ii) executed a Joint Stipulation And Agreed Final Order Compromising And Allowing Proofs Of Claim Numbers 7571 And 7572 (Northern Engraving Corporation And Longacre Master Fund) (the "Joint Stipulation").

PLEASE TAKE FURTHER NOTICE that, pursuant to the Settlement Agreement and the Joint Stipulation, the Debtors and the Claimant have agreed to allow the Claim as a general unsecured non-priority claim in the amount of \$131,113.90 and to allow proof of claim

number 7572 as a general unsecured non-priority claim in the amount of \$152,672.23, and the Claimant shall withdraw its Response of Northern Engraving Corporation To The Debtors' Twenty-First Omnibus Objection To Claims (Docket No. 10600).

PLEASE TAKE FURTHER NOTICE that the Debtors will present the Joint Stipulation for consideration at the hearing scheduled for January 10, 2008, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York.

Dated: New York, New York
January 3, 2008

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT M

Company	Contact	Address1	Address2	City	State	Zip	Country	Email
Byung Mun Lee Attorney at Law	Manager of Legal Affairs Group	Samsung Electro-Mechanics Co Ltd	314 Maetan 3-dong Youngtong-gu	Suwon Kyuggi		448-803	Republic of North Korea	bmlee@samsung.com
Yumi Kim	Samsung Electro-Mechanics Co Ltd	314 Maetan 3 Dong Yeongtong Gu		Suwon	SI	443-743	Korea	

EXHIBIT N

Company	Contact	Address1	Address2	City	State	Zip
Itautec America Inc	Joanne Gelfand	Akerman Senterfitt	350 East Las Olas Blvd Suite 1600	Fort Lauderdale	FL	33301
Itautec America Inc	Eduardo Archer de Castilho	Itautec America Inc	1935 NW 87th Avenue	Doral	FL	33172

EXHIBIT O

Company	Contact	Address1	Address2	City	State	Zip
Montgomery County	Douglas M Trout	Assistant Prosecuting Attorney Montgomery County Ohio	301 West Third Street PO Box 972	Dayton	OH	45422
Montgomery County Treasurer		PO Box 817600		Dayton	OH	45481
Montgomery County Treasurer		451 W Third Street		Dayton	OH	45422-0476
Montgomery County Treasurer		PO Box 972		Dayton	OH	45422-0475

EXHIBIT P

Pg 94 of 123
Delphi Corporation
Special Parties

Company	Contact	Address1	Address2	City	State	Zip
MJ Celco	Robert D Nachman	Schwartz Cooper Chartered	180 N LaSalle Street	Chicago	IL	60601

EXHIBIT Q

Company	Contact	Address1	Address2	City	State	Zip
Tower Automotive Inc	Ira S Dizengoff	Akin Gump Strauss Hauer & Feld LLP	590 Madison Avenue	New York	NY	10022-2524
Tower Automotive Inc	David M Dunn	Akin Gump Strauss Hauer & Feld LLP	1333 New Hampshire Avenue NW	Washington	DC	20036

EXHIBIT R

Company	Contact	Address1	Address2	City	State	Zip
Benecke-Kaliko AG	Nathan Wheatley	CALFEE HALTER & GRISWOLD LLP	1400 KeyBank Center 800 Superior Avenue	Cleveland	OH	44114-2688

EXHIBIT S

Company	Contact	Address1	Address2	City	State	Zip
Contrarian Funds/ETCO & Plastic Decorators	Dan Fliman	Kasowitz Benson Torres & Friedman LLP	1633 Broadway	New York	NY	10019

EXHIBIT T

Pg 102 of 123
Delphi Corporation
Special Parties

Company	Contact	Address1	Address2	City	State	Zip
Contrarian Funds/Entergy	Dan Fliman	Kasowitz Benson Torres & Friedman LLP	1633 Broadway	New York	NY	10019

EXHIBIT U

Company	Contact	Address1	Address2	City	State	Zip
Northern Engraving	Thomas E Coughlin	JAFFE HAITT HEUER & WEISS	27777 Franklin Road Suite 2500	Southfield	MI	48034-8214
Northern Engraving/Longacre Master Fund	Vladimir Jelisavcic/Melissa Mulrooney	Longacre Master Fund Ltd	810 Seventh Avenue 22nd Floor	New York	NY	10019

EXHIBIT V

Company	Contact	Address1	Address2	City	State	Zip
Mary Zoliak	Metforming Technologies Inc.	980 N. Michigan Ave.	Suite 1900	Chicago	IL	60611
Curtis J. Crowther	Young Conaway Stargatt & Taylor, LLP	1000 West Street, 17th Floor	PO Box 391	Wilmington	DE	19899

EXHIBIT W

Hearing Date: January 31, 2008
Hearing Time: 10:00 a.m. (prevailing Eastern time)

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Albert L. Hogan III (AH 8807)
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	-	X	
	:		
In re	:	Chapter 11	
	:		
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)	
	:		
	:	(Jointly Administered)	
Debtors.	:		
-----	-	X	

DECLARATION OF DEAN UNRUE IN SUPPORT OF DEBTORS' SUPPLEMENTAL
REPLY WITH RESPECT TO PROOF OF CLAIM NUMBER 16612
(METALFORMING TECHNOLOGIES, INC.)

("UNRUE DECLARATION—METALFORMING TECHNOLOGIES, INC.")

Dean Unrue declares as follows:

1. Delphi Corporation and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), (collectively, the "Debtors" or "Delphi") are debtors and debtors-in-possession in these Chapter 11 cases. I submit this declaration in support of the Debtors' Supplemental Reply With Respect To Proof Of Claim Number 16612 (Metalforming Technologies, Inc.) (the "Supplemental Reply"). Capitalized terms not otherwise defined in this declaration have the meanings ascribed to them in the Supplemental Reply and the Statement of Disputed Issues With Respect To Proof Of Claim Number 16612 (Metalforming Technologies, Inc.) (Docket No. 11261).

2. Except as otherwise indicated, all facts set forth in this declaration are based upon my personal knowledge, my review of relevant documents and data, my opinion, and my experience with and knowledge of Delphi's relationship with Metalforming Technologies, Inc. ("MTI"). If I were called upon to testify, I could and would testify to the facts set forth herein.

3. Since 2006, I have served as the senior Delphi Claims Administrator, responsible for overseeing the reconciliation and settlement of all 16,700 proofs of claim filed against the Debtors in these Chapter 11 cases. I am responsible for, among other things, overseeing the investigation into and reconciliation of MTI's proof of claim (the "Claim"). I have drawn the following conclusions relevant to the Claim:

Initial Review Of The Claim

4. My staff routinely begins the investigation into a claim by reviewing the exhibits supporting the claim that are attached to the proof of claim, the response, and any supplemental response that has been filed.

Elimination Of Previously Paid Invoices

5. My team began the reconciliation process by comparing each individual invoice referenced in the proof of claim and supporting documentation against DAS LLC's main accounts payable system, which is called the DACOR System (Disbursement Analysis Control and Online Reporting System). The DACOR System is used to pay all DAS LLC's vendors as well as maintain all payable records. Additionally, the DACOR System distributes approvals to users, generates checks, prepares payment vouchers that are sent to vendors, automates journal entries and inputs those entries into the general ledger, and automates account distributions. The DACOR System is updated daily and contains twelve months worth of data. Data is archived after twelve months.

6. The main DACOR (Accounts Payable) System feeds a web-based program called E-DACOR, a data repository program. E-DACOR is a flat file that is updated nightly and lists all account payable information that is included on the DACOR System. Information may be viewed online or downloaded to a personal computer for sorting and further analysis. A user may search E-DACOR for both paid and unpaid invoices using the purchase order number, bill of lading (i.e., shipper) number, or invoice number. Since 2003, all vendors who request access may view online their own records related to Delphi's accounts payable system. E-DACOR maintains a rolling 36 months of information available online.

7. It is standard business practice that each time DAS LLC receives a shipment from a vendor, the receiving department enters the shipment into the DACOR System.¹

¹ Obviously, services are not receipted in this manner. Rather, suppliers send invoices for services directly to the DAS LLC buyer who requested the services. It is the buyer's responsibility to confirm that the supplier completed the service, sign off on the invoice, and direct the invoice to the accounting department for entry into DACOR and supplier payment. If the supplier did not complete the service adequately, the buyer must wait until the service is completed prior to signing off on the invoice.

The receiving department will either enter the shipment under the bill of lading or shipping manifest number (collectively, "shipper numbers") or under the invoice number.² Due to the documentation accompanying shipments (which may not include all relevant reference numbers), the large volume of shipments received, and the number of employees charged with shipment intake, the receiving departments are not always able to uniformly input the same information for each shipment. In other words, on certain occasions the receiving department may use the invoice numbers to catalogue the shipments it receives. On other occasions the receiving department may use the shipper numbers to catalogue shipments, without inputting the corresponding invoice numbers (even if such invoice numbers are available). These alternate practices are followed because the DACOR System only allows entry of one number – either the shipper number or the invoice number – to avoid duplication of payment. Although these discrepancies do not affect the reliability of the DACOR System, such practices hinder the invoice reconciliation process in cases where the invoice at issue does not reflect all identifying numbers, i.e., where an invoice reflects only the invoice number and not the shipper numbers.

8. To reconcile the invoices, we first entered each individual invoice number into the DACOR System to determine whether the DACOR System reflected that the invoice had been paid. A spreadsheet reflecting a summary of these previously paid invoices is attached as Exhibit A hereto.

9. We then reviewed all the remaining open invoices attached to MTI's Claim against DAS LLC's archived payable system. None of the invoices were reflected in the archived system.

² In many cases, shipments do not include invoices. In such circumstances, the receiving department's only option is to enter the shipper number. If DAS LLC later receives an invoice for products it previously received, such invoice would neither be entered into DACOR nor maintained in any filing system. This is because DAS LLC pays upon receipt of goods – not upon invoice – as is noted on all purchase orders.

10. My team's next step was to determine whether any of the remaining open invoices were inputted into the DACOR System under a number other than the invoice number, i.e., under a shipper number. None of the invoices were so inputted.

Invoices For Which MTI Provided Inadequate Information.

11. After completion of the above steps, the remaining open invoices total \$238,819.00. Invoices relating to steel surcharges lack necessary documentation for proper reconciliation. Claimant also lists short paid invoices which reflect unresolved pricing issues. Although the Debtors searched the DACOR System and the archived payable system for these invoice numbers, the Debtors was unable to find any record of these invoices. Based on my experience, we concluded that the invoices are likely catalogued under the associated shipper numbers. Thus, we asked MTI to provide the proof of delivery associated with these invoices.³ On December 10, 2007, MTI's counsel provided Delphi's counsel copies of certain invoices and also what MTI alleges are proofs of delivery for certain of these invoices.⁴ To date, however, the Debtors have been unable to verify that such documents evidence that MTI shipped the goods MTI claims.

12. Following the above analysis of the invoices for which MTI provided inadequate information, the Debtors concluded that the Claim must be reduced by \$238,819.00.

³ In the ordinary course of business, Delphi routinely requests shipper numbers to reconcile invoices that were potentially paid in installments. It is Delphi's standard practice to refuse to pay such invoices until the supplier provides the shipper numbers so that Delphi may avoid double paying the supplier.

⁴ Although Delphi maintains files of all shipments it receives, it is impossible to locate the shipments relevant to the Claim. Delphi files shipping documents by the date of receipt (and they are not cross-referenced by supplier name, purchase order number or invoice number). Additionally, shipping documents are filed at the location where the goods were received. Thus, to locate a particular shipping document, one would need to know both the arrival date and place of the associated shipment. Even if one knew this information, finding the shipping document would entail sifting through hundreds, if not thousands, of documents because each Delphi receiving location may receive up to 1,000 or more shipments per day.

DAS LLC's Books And Records.

13. Although we could not verify that the Debtors owe the amounts set forth in any of the invoices attached to MTI's Claim, the Debtors' books and records reflect a prepetition liability owed to MTI.

14. First, the Debtors' books and records reflect that DAS LLC is the Debtor entity that did business with, and is liable to, MTI. Thus, DAS LLC, not Delphi Corporation, is the proper entity against which MTI's Claim should be asserted.

15. Second, Delphi's books and records reflect a prepetition liability in the total amount of \$55,620.35. Accordingly, although the Debtors could not match this liability to specific invoices included on MTI's Claim, I believe, based on the Debtors' books and records, this amount was due and owing to MTI as of the Petition Date.

I declare under penalty of perjury, pursuant to 28 U.S.C. § 1746, that the foregoing statements are true and correct.

Executed on January 2, 2008 in Troy, Michigan.

/s/ Dean Unrue
Dean Unrue

Metforming Technologies
Paid Invoices

Invoice Number	Invoice Date	Amount	Date Paid	EFT Number
129621	4/14/2004	(12,513.78)	3/23/2005	642221
542806	7/1/2005	(6,149.63)	10/4/2005	662018
Grand Total		(18,663.41)		

EXHIBIT X

Company	Contact	Address1	City	State	Zip
Tracy Klestadt	Klestadt & Winters, LLP	292 Madison Avenue, 17th Floor	New York	NY	10017
Sara Megna	Klestadt & Winters, LLP	292 Madison Avenue, 17th Floor	New York	NY	10017

EXHIBIT Y

Hearing Date: January 31, 2008
Hearing Time: 10:00 a.m. (prevailing Eastern time)

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Albert L. Hogan III (AH 8807)
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	-	X	
	:		
In re	:	Chapter 11	
	:		
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)	
	:		
	:	(Jointly Administered)	
Debtors.	:		
-----	-	X	

DECLARATION OF DEAN UNRUE IN SUPPORT OF
DEBTORS' SUPPLEMENTAL REPLY WITH RESPECT TO PROOF
OF CLAIM NUMBER 10770 (INTESYS TECHNOLOGIES, INC.)

("UNRUE DECLARATION—INTESYS TECHNOLOGIES INC.")

Dean Unrue declares as follows:

1. Delphi Corporation and certain of its subsidiaries and affiliates (the "Debtors") are debtors and debtors-in-possession in these Chapter 11 cases. I submit this declaration in support of the Debtors' Supplemental Reply With Respect To Proof Of Claim Number 10770 (InteSys Technologies, Inc.) ("InteSys") (the "Supplemental Reply"). Capitalized terms not otherwise defined in this declaration have the meanings ascribed to them in the Supplemental Reply and the Statement of Disputed Issues.

2. Except as otherwise indicated, all facts set forth in this declaration are based upon my personal knowledge, my review of relevant documents and data, my opinion, and my experience with and knowledge of Delphi's relationship with InteSys. If I were called upon to testify, I could and would testify to the facts set forth herein.

3. Since 2006, I have served as the senior Delphi Claims Administrator, responsible for overseeing the reconciliation and settlement of all proofs of claim filed against Delphi in these Chapter 11 cases. I am responsible for, among other things, overseeing the investigation into and reconciliation of InteSys' proof of claim (the "Claim"). I have drawn the following conclusions relevant to the Claim:

Initial Review Of The Claim

4. My staff routinely begins the investigation into a claim by reviewing the exhibits supporting the claim that are attached to the proof of claim, the response, and any supplemental response that has been filed.

Elimination of Previously Paid Invoices

5. My team began the reconciliation process by comparing each individual invoice referenced in the proof of claim and supporting documentation against Delphi's main accounts payable system, which is called the DACOR System (Disbursement Analysis Control and Online Reporting System). The DACOR System is used to pay all of Delphi's vendors as well as maintain all payable records. Additionally, the DACOR System distributes approvals to users, generates checks, prepares payment vouchers that are sent to vendors, automates journal entries and inputs those entries into the general ledger, and automates account distributions. The DACOR System is updated daily and contains twelve months worth of data. Data is archived after twelve months.

6. The main DACOR (Accounts Payable) System feeds a web-based program called E-DACOR, a data repository program. E-DACOR is a flat file that is updated nightly and lists all account payable information that is included on the DACOR System. Information may be viewed online or downloaded to a personal computer for sorting and further analysis. A user may search E-DACOR for both paid and unpaid invoices using the purchase order number, bill of lading (i.e., shipper) number, or invoice number. Since the year 2003, all vendors who request access may view online their own records related to Delphi's accounts payable system. E-DACOR maintains a rolling 36 months of information available online.

7. It is standard business practice that each time Delphi receives a shipment from a vendor, the receiving department enters the shipment into the DACOR System.¹ The

¹ Obviously services are not receipted in this manner. Rather, suppliers send invoices for services directly to the Buyer who requested the services. It is the Buyer's responsibility to confirm that the supplier completed the service, sign off on the invoice, and direct the invoice to the accounting department for entry into DACOR and supplier payment. If the supplier did not complete the service adequately, the Buyer must wait until the service is completed prior to signing off on the invoice.

receiving department will either enter the shipment under the bill of lading or shipping manifest number (collectively, "shipper numbers") or under the invoice number.² Due to the documentation accompanying shipments (which may not include all relevant reference numbers), the large volume of shipments received, and the number of employees charged with shipment intake, the receiving departments are not always able to uniformly input the same information for each shipment. In other words, on certain occasions the receiving department may use the invoice numbers to catalogue the shipments it receives. On other occasions the receiving department may use the shipper numbers to catalogue shipments, without inputting the corresponding invoice numbers (even if such invoice numbers are available). These alternate practices are followed because the DACOR System only allows entry of one number – either the shipper number or the invoices number – to avoid duplication of payment. Although these discrepancies do not affect the reliability of the DACOR System, such practices hinder the invoice reconciliation process in cases where the invoice at issue does not reflect all identifying numbers, i.e., where an invoice reflects only the invoice number and not the shipper numbers.

8. To reconcile the invoices, my staff first entered each individual invoice number into the DACOR System to determine whether the DACOR System reflected that the invoice had been paid. None of the invoice numbers were found in the DACOR System or in the Delphi archived payable system.

9. My staff then reviewed all the bill of lading numbers found on the invoices. None of the invoices were reflected in the archived system.

² In many cases, shipments do not include invoices. In such circumstances, the receiving department's only option is to enter the shipper number. If DAS LLC later receives an invoice for products it previously received, such invoice would neither be entered into DACOR nor maintained in any filing system. This is because DAS LLC pays upon receipt of goods – not upon invoice – as is noted on all purchase orders.

10. The next step was to determine whether any of the remaining open invoices were inputted into the DACOR System under a number other than the invoice number, i.e., under a shipper number. By entering the shipper numbers associated with these invoices into the DACOR System, my staff was able to determine that these invoices were previously paid to InteSys in installments as the goods were received. The payments were inputted in the DACOR System and catalogued under the shipper numbers, rather than the associated invoice numbers.

Reconciliation of Remaining Invoices.

11. DAS LLC has no record of receiving the goods associated with the particular purchase orders that are referenced in the InteSys proof of claim. As part of DAS LLC's ordinary course business practices, goods are recorded in the accounts payable system when they are received. In the absence of such an entry, a signed proof of delivery is required to verify that the goods were shipped to DAS LLC. Intesys has not provided signed proofs of delivery with respect to the goods associated with the claimed items. Rather, InteSys has only provided invoices to support its Claim. An invoice is only an itemized list of goods shipped to a buyer, stating facts such as quantities, prices, and shipping charges and thus is not sufficient to constitute proof of delivery. A proof of delivery is the receipt signed by the buyer upon delivery and is of greater probative value as to whether goods were actually received by the Debtors. The Debtors are unable to reconcile the claim with respect to the invoices found in the Claim.

I declare under penalty of perjury, pursuant to 28 U.S.C. § 1746, that the foregoing statements are true and correct.

Executed on January 3, 2008 in Troy, Michigan.

Dean Unrue